The Bombay Gazette.

No. 6,909.—New Series. BOMBAY:—THURSDAY, MARCH 30, 1871. Annual Subscription in Advance ..Rupees Fifty-two.

THE BOMBAY GAZETTE.

TERMS OF SUBSCRIPTION.

For year in advance delivered in Town .....Rs. 52 0
" including postage..... " 72 0
For half year in advance, delivered in Town ..... " 28 0
" including postage ..... " 38 0
For three months' advance, delivered in Town... " 16 0
" including postage ..... " 21 0
For one month, delivered in Town..... " 6 0
" including postage..... " 7 12
Single Copy for Cash ..... " 0 4
Back Numbers ..... " 0 8

TERMS FOR ADVERTISEMENTS.

Ten Lines and under
First insertion.....Rs. 5 0
Second Ditto ..... " 2 8
Third Ditto ..... " 2 8
Fourth and succeeding insertions ..... " 0 2½ As.

per line, but no Advertisement counted as less than eight lines.

LONG ADVERTISEMENTS.

First insertion ..... 8 As. per line.
Second Ditto ..... 4½ " "
Third and succeeding..... 2½ " "

In the Native Languages, double the above.
Domestic Occurrences. Each—Rupee 1.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

OVERLAND ROUTE.

On Saturday, the 1st April, at 3 P.M., from Mazagon.

THE P. & O. Co.'s s. s. SIMLA, (2,440 tons, and 330 H.P.), Captain W. Woodcott, will LEAVE for SUEZ as above, carrying H.M.'s Mails, also Passengers and Cargo for that Port, Brindisi, Southampton, &c.

Cargo can also be booked through to Trieste, Venice, Odessa, Genoa, Naples, and Havre, Liverpool or London.

No Cargo can be received on board after sunset on the day previous to sailing.

The Company reserve the option of forwarding all Goods shipped by their steamers for Europe, through Egypt, either by Rail, or by Canal in their own steamers, or in vessels employed for the purpose.

Passengers are requested to send their heavy baggage to Mazagon before 10 A.M. on the day of the Steamer's departure, in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 3 P.M., precisely, on the day of sailing.

REDUCTION OF FARES.

The Rates of Passage Money have been reduced as follows:—
To BRINDISI ..... First Class Rs. 600 Second Class Rs. 300
To SOUTHAMPTON. " " 650 " " 350

Exclusive of Wines and Liquors, and the transit through Egypt.

All Children under 3 years of age, free; above 3 and under 10, half fare.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay,
25th March 1871.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

THE P. and O. Co.'s s. s. ELLORA, (1,727 tons, and 300 H.P.), Captain G. N. Hector, will be despatched for the above Ports on THURSDAY, the 30th March, leaving Mazagon at noon on that day, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any chest of opium, the officer's receipt for which is not lodged in the Company's office before 11 A.M. on Tuesday, the 28th instant.

G. F. HENRY, Superintendent.

P. & O. S. N. Co.'s Office, Rampart Row, Bombay,
16th March 1871.

MESSRS. THOMAS AND JAMES HARRISON'S LINE OF STEAMERS.

THE s.s. ATALANTA will sail for LIVERPOOL via the SUEZ CANAL, on or about the 7th April. She is a fine Clyde-built Steamer, 2,200 Tons gross Register, with Engines 400 H.P. nominal. She has excellent accommodation for first-class Passengers. Her Cabins are placed amidship and are well fitted and ventilated.

The charge for a passage to Liverpool is £50 for an adult, and half fare for Children under 10 and above 4 years of age, exclusive of Wines.

W. & A. GRAHAM & Co.,
Bombay, 20th March 1871. Agents s.s. Atalanta.

STEAM COMMUNICATION WITH ITALY.

(VIA SUEZ CANAL).

THE ITALIAN STEAM NAVIGATION Company of Messrs. R. RUBATTINO & Co. have established a regular service between GENOA and BOMBAY, by a monthly line of steamers (via the Suez Canal), leaving

GENOA on the 24th, and BOMBAY on the 1st

of each month,

And calling at the following intermediate stations, viz:—

On the Outward voyage at Leghorn, Naples, Messina, Port Said, Suez, and Aden; on the Homeward voyage at the undermentioned ports.

PASSENGER RATES,

(Inclusive of all Transit Fees through the Canal.)

	1st Class.	2nd Class.	3rd Class.	
To Aden	£22	£15		£4
Suez	38	22		8
Port Said	38	24		8
Alexandria	39	25		9-10
Messina	45	32		12
Naples	47	33		13
Leghorn	50	34		14
Genoa	50	34		14
Marseilles with transhipment at Genoa	52	35		14-10

Including Wines at Table. Without Food

Children under 3 years, free of charge.

Children not above 10 years, half fare.

Indepen dent of this Passenger line, the Company run Mail Steamers, under contract with the Italian Government, on the 7th, 17th, and 27th of each month, from ALEXANDRIA to GENOA, touching likewise at Messina, Naples, and Leghorn.

Passengers by this Company's Steamers are allowed to break their voyage at any of the above named ports, and may resume it at pleasure by any of the Company's vessels.

Passengers returning within 6 months of their departure from Bombay by the Steamers of the Company are entitled to a reduction of 20 per cent. on the Return Fare.

Berths may be secured in advance by depositing half the amount of Passage Money.

In accordance with the above, the undermentioned Steamers are fixed to leave Bombay as follows:—

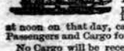
PERSIA, on SATURDAY, 1st of April.
INDIA, on MONDAY, 1st of May.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For Hand-books of Information, Rates of Freight, &c., apply to VOLKART BROTHERS,
Agents Rubattino Steam Navigation Company.

Bombay, 10th February 1871.

FOR LONDON via HAVRE, WITH DESPATCH.



MESSRS. JOHN WILLIS and SON'S Magnificent Teak-built Ship THE TWEED, A 1 at 15 years, 1,745 Tons, William Stuart, Commander.—For particulars regarding Freight or Passage apply to SIR CHARLES FORBES & Co., Agents.

Bombay, 8th March 1871.

NOTICE.—CONSIGNEES per Ship CITY OF BRUSSELS, arrived from Liverpool, are requested to DESPATCH BOATS to take delivery of their respective Goods; otherwise they will be landed by the Captain, without further intimation, at the risk and expense of the concerned.

Bombay, 24th March 1871. W. NICOL & Co.

GUNS, RIFLES, &c.

MR. W. W. GREENER, Birmingham, has consigned, for sale at English prices, to Messrs. GRINDLAY, GROOM, and Co., Bombay, the following GUNS and RIFLES, CARTRIDGES, &c., suitable for Indian Sport, and warrants the shooting of the Rifles to be accurate with a flat trajectory, and the Guns to shoot close and strong:—

1	Double Breech-loading Gun, No.	8,617 pin 12 bore, Case complete		£27
1	Ditto	ditto	No. 10,167 C. F. ditto	£25
1	Ditto	ditto	No. 10,168 ditto ditto	£25
1	Ditto	ditto	No. 9,218 ditto ditto	£35
1	Ditto	ditto	No. 9,992 ditto ditto	£35
1	Double small bore Rifle, No.	9,449 for Boxer Cartridges (500), Case complete		£44-10
1	Ditto	ditto No. 9,436 for Snider Ammunition	ditto	£28

A supply of Cartridge Cases, &c., suitable for the above on hand.

GRINDLAY, GROOM, & Co.

N.B.—A consignment of Sporting Sniders and Henry Martinis is shortly expected.

ADVERTISING AT RAILWAY STATIONS.

THE Proprietor of the "Bombay Gazette" Press having leased (among other privileges) from the Great Indian Peninsula Railway Company, and the Bombay, Baroda and Central India Railway Company, the exclusive right of advertising at all the Railway Stations belonging to these two Companies, is prepared to contract with parties desirous of posting Notices or Advertisements on the lines.

The announcements may be in English or in any of the Native languages.

The advantages which Railway Stations present as a means of bringing intimations of all kinds before the public have been demonstrated in England by the extensive use which is made by Advertisers, of every station, great and small, along every line in the United Kingdom.

Insurance Companies, Shipping Companies, Hotel-keepers, Merchants, Traders, and others who wish to force their business on the notice of the public, all alike value the privlege of Railway Station Advertising.

There is no reason why the privilege should not be also specially valuable to Advertisers in India. Looking to the great and increasing number of Native Railway passengers on the two lines of Western India, native merchants, traders, &c. seeing that they have the privilege of advertising in their own language, would find the publication of their announcements at Railway Stations a decided means of extending their business.

Placards, according to the taste of Advertisers, may be printed at the "Bombay Gazette" Press.

Advertisers can select the Stations, on either line, at which they wish their Placards posted, and may advertise for any period that may be agreed on. The charge have been fixed on an extremely moderate scale to encourage Advertisers to make a liberal use of the new means now offered of making announcements known to the public.

Terms of Advertising may be lea ned on application to the Manager "Bombay Gazette" Press.

Bombay "Gazette" Press, 1871.

McCABE'S WATCHES,

CAUTION TO PURCHASERS.

It has come to the knowledge of the undersigned, that VERY INFERIOR WATCHES, not made by him, but bearing his well known name, are being offered to the Indian public, at prices which provide the best workmanship and warranty.

PURCHASERS are advised to EXERCISE CAUTION in BUYING, and if they are in doubt, they can remit direct by Bank Draft, or otherwise.

Price Lists of Gold and Silver Watches forwarded on application post free.

32, Cornhill, London. JAMES McCABE.

SHIPPING.

OVERLAND FREIGHT ROUTE.

THE Bombay and Bengal Steam Ship Company, take cargo to Liverpool, London, and Havre, via the Canal.

Rates of Fare for Passengers.

To Liverpool via Suez Canal—1st class £50; 2nd class £35 } Exclusive of Wines.
To Suez—1st class £40; 2nd class £22 10s. }

The s.s. NEERA, will leave about the middle of May.

STEARNS, HOBART, & Co.

Bombay, 18th February 1871.

SALES BY AUCTION.

MEHRJEE, JOHNSTON and COMPANY, No. 25, Apollo Street.

NOTICE TO CONTRACTORS, BUILDERS, ENGINEERS, AND OTHERS.

AUCTION SALE of a stock of Machinery used for preparing Patent Ice by the Ice Factory of Girgaum, and the most valuable freeho'd Properties known by the name of Patent Ice Factory, situated at Girgaum Back Road.

On MONDAY, the 24th day of April 1871, Messrs. MEHRJEE, JOHNSTON and Co. are favoured with instructions from the Liquidators of the Central Bank of Western India, to submit to sale by Public Auction, at the above place, the whole of that varied and most useful stock of Machinery, and also the most valuable freehold properties, viz.:—

At 1 P.M.

Articles of Machinery consisting of—

1 Large Ice Machine complete, by Siebe Brothers with ice troughs, copper moulds, &c., capable of producing 8 tons of ice in 24 hours.
1 Small Ice Machine complete, capable of turning about 4 tons of ice in 24 hours.
1 Horizontal condensing Steam Engine, 20 Horse-power complete, by W. Letham, Patent Leeds.
1 large Steam Boiler, with double flue complete.
1 Force lift Pump, 18 inches stroke, 9 inches diameter, with about 40 feet of suction and discharge pipes.
1 Leather Driving Belt about 70 feet by 1 1/8, very little used.
1 Large Drum or Pulley to drive the machine.
1 Set of 3 friction Wheel with eccentrics.
2 Air Pumps.
1 Cast Iron Water Tank with pipes, also a large stock of miscellaneous articles, consisting of Fire Bricks and Doors, large English Rope, Iron Ladders, Iron, Lead, and Cast Iron Water and Drain Pipes, spare Valves, Ball Cocks, Steam Guages, Boiler and Water Cocks, Tools, Beam Scale with weights, a small quantity of Office Furniture, Teak and Deadwood Scantlings and Partitions, Corrugated Iron for roofing, Country Bricks and Tiles and sundry other miscellaneous gearings for machinery and building purposes.

At 4 P.M.

Lot No. 1—All that piece or parcel of freehold ground with a pucka-built bungalow standing thereon, with stable measuring about 1,854 square yards, be the same little more or less, and bounded as per plan.

Lot No. 2—All that piece or parcel of freehold land or ground with a pucka-built substantial building standing thereon, with godowns, containing by admeasurement about 1,421 square yards, be the same little more or less, and bounded as per plan.

Lot No. 3—All that piece or parcel of freehold land or ground with water well containing by admeasurement about 583 square yards be the same little more or less, and bounded as per plan.

Lot No. 4—An Iron House about 74 feet by 38 feet with double roof (without ground).

The properties will be on view, from 10th April 1871, and for all further particulars and plan, apply to the undersigned.

MEHRJEE, JOHNSTON & Co.

Bombay, 30th March 1871.

NEW ADVERTISEMENTS.

PROSPECTUS OF THE UNITED SERVICE AGENCY SOCIETY,

Proposed to be instituted for the benefit of the Civil and Military Services in India, by Captain Cockburn, 83rd (late 42nd) Regiment, formerly Brigade Major of Fyzabad, &c.

IT is proposed to start this Agency Association, at first in Bombay, and afterwards in Calcutta, Madras, and London, and eventually in every station that can support an Agency on the principles of a co-operative society, the Rules and Objects of which may be roughly stated as follows:—

1. Every one using the Society shall lend it Rs. 100 (free of interest), to be repaid him within six months of his leaving the Association. Such loans to convey no proprietary rights or risk of any sort to the lenders.

2. No profit shall be made by the Society beyond what is absolutely necessary to pay the fixed salaries of its employés, and other requisite expenses, and sufficient to create a small reserve fund to meet unforeseen contingencies; that is to say, only a very small charge will be made on each transaction, just to cover the cost of the establishment.

3. The funds of the Society shall never be embarked in any speculation, or invested in any but Government and other safe Securities.

4. Thus the Society will supply another great Indian want, by becoming a perfectly safe Bank, in which Officers may deposit their savings, &c., without fear of loss by its failing, as several well-known banks have done, by speculating and locking up their funds in unnegotiable securities.

5. The saving to the Services by this Society, in the matter of exchange on England alone, would be enormous; for by its means it is probable the Service might almost always draw and remit money home at par, or nearly so,—certainly at the fair rate of exchange of the day, instead of having, as is usual now, to pay heavily both ways; for it is believed that, on the whole, the Services draw nearly as much money from home as they send there.

6. The Society will perform every kind of Agency business for its Members, such as collecting pay, rents, dividends, &c.; purchasing at the lowest possible price, for ready money, any articles that may be ordered through its Agents, and selling at the best procurable price any articles that may be sent to them for disposal. Importing, to order, Wines and Stores, &c., receiving and storing, Forwarding, Baggage and Stores, &c.; effecting exchanges, between Officers of the Army, for about one-tenth of the sums at present charged by Agents; investing Members' Money, and furnishing every kind of information and assistance to them that they may require, especially on first arrival in and on leaving the country, &c.

7. The Services would thus become their own Agents and Bankers by employing their own paid servants to do these businesses for them at cost price, instead of making the fortunes of so many Firms, who now thrive on money made chiefly out of the Services in these lines.

8. Every Member to have a vote in the general management of the Association and the right to inspect all the books of the Society, at any time, and their liability to be limited to their loans of Rs. 100 each.

9. The Manager and Agents at each of the Branches to be subject to the control of Committees of Officers in the Services, to be appointed by the Members to receive and inquire into any complaints they may have to make, and to have the power of dismissing any servant of the Society, and of rejecting or ejecting any Member of the same, subject to the approval of the Members in general, should such dismissed servant or ejected Member choose to appeal to them, and pay the expences of the appeal.

10. Thus the Agents would really be the servants of the Services, instead of their Masters, as the present Agents are; and it is high time that the Services should club together, in a co-operative spirit, for their own purposes to protect themselves from charges which some but Officers in the Services would have stood so long.

11. In the event of One Thousand Members joining the Society, the Committee for the purpose to start and manage the concern, and will guarantee the re-payment of Members' loans, on six months' notice, as long as he retains the management. Or should the Members prefer to appoint some other responsible Manager, who has the means and is willing to give the same guarantee, the proposer will gladly give, gratis, all his time and trouble in getting up the Society, and give it his best support when started. Nearly Two Hundred Members have already joined this Society, and five well-known Officers, representing the different branches of the Services, have kindly consented to serve on the Committee of Control at Bombay; but the Manager of each branch will be held solely responsible for the debts and working of the same.

12. As the success of this Society, and the saving to the Services to be effected by it, will depend a great deal on its getting a sufficient number of supporters, it is hoped that every one who approves of the scheme will do his best to get others to join it, and send their names at once to

GEO. W. COCKBURN,
Late Captain 83rd Regiment, Bombay.

FORM OF APPLICATION TO BECOME A MEMBER.

(Station.)
(Date.)

Sir,—Please put my name down as a Member of the "United Service Agency Society," the Rules of which I hereby agree to abide by.

I enclose, when asked, pay Rs. 100 as my loan to the Association, to be repaid me within six months of the receipt of my written intimation of having left the Society.—Yours, &c.,

(Name and address in full)

To Captain Cockburn, late 83rd Regiment, Bombay.

P.S.—It is hoped that this Society may be started by the 1st November 1871. Any Officers or Soldiers who have left, or may be about to leave, the Service, and who may be desirous of employment in this Society, should send their applications for the same, accompanied by statements of their services and copies of their testimonials, in the form laid down by Lord Strathnairn in 1861, to Captain Cockburn, late 83rd Regiment, Bombay.

NOTICE.—With reference to the Proclamation of the Sheriff of Bombay, in Suit No. 220 of 1867, on the Ordinary Original Civil Jurisdiction Side of the High Court of Judicature at Bombay, in which the COMMERCIAL BANK CORPORATION OF INDIA and the EAST are PLAINTIFFS and BULWANTRAO BHICKAJEE DHOWLEY is DEFENDANT, that under a Warrant issued in the said Suit he will SELL by PUBLIC AUCTION, the PREMISES respectively Numbered 9, 10, 11, 12, and 100, NOTICE is hereby given, that 'inter alia' the premises Numbered 9, 10, 11, 12, and 100, have been leased to my Clients, Jamsetjee, Noorbhoy and Company, for a period of 21 years certain, renewable for a further period of 21 years, at the option thereof, by an Indenture of Lease bearing date the 22nd day of January 1870, duly registered and executed by Wassoodao Dajee Dhowley. Intended Purchasers at the Sheriff's Sale are hereby warned that they will purchase the said premises subject to the said lease.—Dated this 20th day of March 1871.

KHUNDERAO MOROJEE,
Attorney for Jamsetjee, Noorbhoy & Co.

IN the HIGH Court of JUDICATURE at BOMBAY.—Ecclesiastical Side.

In the Goods, Chattles, Rights, and Credits unadministered of ROZA MARIA DE SOUZA, late of Bombay, Portuguese Inhabitant, deceased.

SALVADOR VIEGAS, of Bombay, Portuguese Inhabitant, the duly constituted Attorney of EDWARD ARTHUR DE SOUZA, Portuguese Inhabitant of Calcutta ....Applicant.

NOTICE is hereby given, that an application has been made to the High Court of Judicature at Bombay, on its Ecclesiastical Side, by Salvador Viegas, the duly constituted Attorney of Edward Arthur de Souza, that Letters of Administration to the Goods, Chattles and Effects unadministered of the said Roza Maria de Souza, deceased, may be granted to him for the use and benefit of the said Edward Arthur de Souza, all persons concerned in the said Estate are therefore hereby apprized of the said application.—Dated this 28th day of March 1871.

MACFARLANE and SKIPSEY,
Applicant's Proctors.

TO BE SOLD—VALUABLE PROPERTY—Two comfortable BUNGALOWS, situated at the head of East Street, Poona, formerly occupied by P. Grant & Son, Saddlers.

For further particulars, plans, &c., apply to P. GRANT & SON, Hummum Street, Bombay.

FOR SALE, the CUTTER YACHT "Black Buck," teak-built, coppered and copper-fastened, with masts, rigging, sails, spars, copper-mast hoops, copper bob-tay and stones, as she now lies on the Defences Slip at Mazagon. Length over all, 41 feet 7 inches, beam 13 feet, depth 3 feet 8 inches; 28 tons B.M.

Offers to be made to

G. MEREWETHER, Captain R.E.,
Acting Executive Engineer, Bombay Defences.

Bombay Defences Office, 25th March 1871.

NEW ADVERTISEMENTS.

STEAM COMMUNICATION WITH RUSSIA.

(Via SUEZ CANAL.)

THE RUSSIAN STEAM NAVIGATION, TRADING, and ODESSA RAILWAY COMPANY have established a REGULAR SERVICE between ODESSA and BOMBAY, and take Cargo to Odessa, the interior of Russia, Constantinople, Trieste, Venice, Genoa, Marseilles, and all other Continental Ports, as well as to London and Liverpool.

In accordance with the above, the Steam-ship NACHIMOFF, 400-Horse Power, 2,210 Tons, Captain Greek, will be despatched from here on or about the 7th of April.

The Steamer has superior accommodation for few First Class Passengers at the following rates, inclusive of Wines at Table:—

From Bombay to Suez £28
" Port Said..... £30

Shippers to Russia are informed that, from the 27th February last, a direct goods service by rail has been established between Odessa, Moscow and St. Petersburg at reduced rates.

For Freight and all particulars apply to

H. BOMANJEE, TOUCHE, & Co., Agents.

Bombay, 28th March 1871.

NOTICE.—The s. s. PERSIA will sail on SATURDAY, 1st April, at 5 P.M. precisely.

Passengers are requested to send their LUGGAGE the day previous to departure, or early on SATURDAY MORNING, and to be on board not later than at 4 P.M.

VOLKART BROTHERS,
Agents Rubattino Steam Navigation Company.

Bombay, 29th March 1871.

ROYAL BANK of INDIA (in Liquidation).—A FIFTH DISTRIBUTION of ASSETS, at the rate of TWO and a QUARTER RUPEES (2½) PER SHARE, will be PAID to SHAREHOLDERS by or to their properly constituted Attorneys, at the Bank's Office (No. 3, Deane Lane), on and after THURSDAY next, the 6th April, proximo.

Shareholders will be required to lodge their Certificates, and to receive in exchange for them Receipts certifying the number of shares held by each person.

SADANAND and BALCRISHNA, Manager.

Bombay, 29th March 1871.

LATEST IMPROVEMENTS IN MACHINERY FOR THE MANUFACTURE OF COTTON AND WOOL.

PLATT BROTHERS & Co., Limited, MACHINISTS, OLDHAM.

THE Undersigned are SOLE AGENTS in Western India for the above Company, and are prepared to furnish Estimates for every description of Cotton and Wool Cleaning, Ginning, Spinning, and Weaving Machinery, Mill fittings, and Stores.

GREAVES, COTTON, & Co.

No. 6, Hummum Street, Bombay.

NOTICES.

MESSRS. Wm. WATSON & Co., CUSTOM HOUSE AGENTS, undertake to Land, Pass through the Custom House, and Forward Goods, Packages, &c., to their destination, and ship Packages, &c., for England or elsewhere with the greatest promptitude and despatch.

Messrs. W. W. & Co. are also conducting a General Agency Business, in all its different departments.

Goods Stores, &c., of every description, obtainable in Bombay, supplied to up-country Messes, Residents, Families, Contractors, and others. Machinery, Agricultural Implements, &c., &c., imported through their English Correspondents at the request of Constituents.

Passages secured in, and all information furnished regarding, the various Steamers now trading with this Port.

25, Apollo Street, Bombay.

THE ESPLANADE HOTEL. (WATSON'S BUILDING,) FORT, BOMBAY.

THE LARGEST, most commodious, and most healthily situated HOTEL in Bombay, as also possessing the finest Salle a Manger, BILLIARD, and BALL ROOMS.

Within five minutes' walk of the Mendvan and Public Offices, the Apollo Bunder, both Railway Stations, and the Sand-sand; commanding from its roof a Magnificent Panorama of the Town, Harbour, Back Bay, and Malabar Hill,

This Hotel is the only one in Bombay that is conducted entirely by Europeans, and it is the constant care of the Manager that nothing shall be wanting which can contribute to the comfort and satisfaction of the Visitors to the ESPLANADE HOTEL. An Eminent Medical Man resides in the Hotel.

RATE OF CHARGES.

BED-ROOMS from Rs. 2 to Rs. 4.
ATTENDANCE Rs. 1.
BATHS from As. 8 to Rs. 1.
BREAKFASTS from As. 12 to Rs. 1-8.
TIFFINS from Rs. 1 to Rs. 1-8.
TABLE D'HOTE Rs 2-8.

Total per diem, Rs. 7-10 to Rs. 11-8.

Public Dinners and Wedding Breakfasts contracted for.

J. HUDSON WATSON, Manager.

ALEXANDRA HOTEL, MATHERAN.—Mr. J. C. PINTO, the Proprietor, begs to inform the Ladies and Gentlemen of the Bombay Presidency, that the above Hotel, which is so well known for its excellent accommodation, is OPEN for the RECEPTION of VISITORS. There are three separate Bungalows attached to the Hotel, which are very commodious for Ladies and Gentlemen. Superior Articles are always supplied in the Refreshment room, and great care is taken in the comfort of the Visitors. He has some Houses to Let, and undertakes to look after Bungalows on the Hill at a charge of Rs. 30 per annum.

BILLIARDS! BILLIARDS!! BILLIARDS!!! JEEVUNJEE'S EXCHANGE.

JEEVUNJEE and Co. beg to inform the PUBLIC, this Establishment has been thoroughly renovated, the BILLIARD DEPARTMENT, consisting of three of Thurston's best Billiard Tables, are in charge of Mr. Dennis.

The Tiffin and Refreshment Department has also been made more replete, and will have the benefit of Mr. Dennis' superintendence.

JEEVUNJEE & Co.

THE CHOWK HOTEL, MATHERAN.

JEEWANJEE & Co., the Proprietors of the CHOWK HOTEL, MATHERAN, in thanking Visitors for the very liberal patronage extended to this Hotel in former seasons, beg to intimate that they have now RE-OPENED the Hotel.

The Chowk Hotel is the highest bungalow on Matheran Hill, and is therefore well exposed to the breeze. There is a large Verandah, from which the view is very extensive and pleasing, and also an excellent Billiard Table. Attached to the Hotel is a fine range of Bedrooms, and the furnishing and thorough cleanliness maintained will, the Proprietors hope, continue to secure the comfort of Visitors and afford satisfaction. Care is taken to keep on stock a good supply of Wines, Spirits, &c., of the first quality.

Terms as before, Rs. 6 per day.

JEEWANJEE & Co.

ENGLISH HOTEL, BRITISH HOTEL LANE, APOLLO STREET.

THIS Hotel is fitted up and furnished in the most complete manner; no expense has been spared to render it the most commodious and comfortable Establishment both for Gentlemen and Families to be found in Bombay.

The Sleeping Apartments and Sitting Rooms are replete with every convenience, and the strictest regard is paid to cleanliness throughout the premises. The Table will be found to be abundantly supplied with viands of unrivalled excellence, and the Culinary Department is under the immediate supervision of the Proprietor.

The Wines, Liquors, and Beer are of the very best description, supplied from the most celebrated houses in the London and Continental Markets. The Proprietor confidently recommends this Establishment to the patronage of Travellers and Residents, all of whom may be accommodated with the comforts of a home at moderate charges.

The Hotel is pleasantly situated, and within five minutes of the Railway Station and the Apollo Bunder.

PESTONJEE BAPOOJEE, Proprietor.

GREAT EASTERN HOTEL. WINE & GENERAL PURVEYING COMPANY (Ld). ALLAHABAD BRANCH.

HOTEL DEPARTMENT ONLY.

ALLAHABAD having now become an important city, to meet its growing requirements, the Company has, at considerable expense, enlarged and improved their Hotel by the addition of an upper storey. From its central position, and close proximity to the Railway Station, the Hotel offers to Travellers, wishing to break their journey, a comfortable and quiet resting-place, with Refreshments of the very best.

The Hotel is on the Queen's Road, Allahabad, and within an easy walk of five minutes from the Terminus. It is fitted up and furnished in the most complete manner, and suited both for Families and Single Gentlemen; but the upper rooms are more especially adapted for Families, as they can be occupied one, two, or three, en suite, with capital Bath Rooms attached. These Rooms are also, without exception, the coolest and most comfortable in the Station.

The Wines, Spirits, and Beer are selected from the Company's stock in Calcutta, and fresh supplies are sent monthly, thus ensuring to visitors the best and most unexceptionable articles of the kind to be procured in the North-Western Provinces.

A first-class slate Billiard Table is provided for the use of the Residents, and for the amusement during the short interval of Gentlemen passing through. The room is detached, and at some distance from the main building.

Terms—STRICTLY CASH.

P. GRANT and SON, SADDLERS, &c., have commenced business again at No. 9 Hummum Street, where all orders will be attended to.

Orders from Out-stations to be accompanied with remittance or reference for payment in Bombay.

GEORGE NICOLL and Co., BOOT and SHOE MAKERS, SADDLERS and HARNESS MAKERS, 30, MEADOW STREET, BOMBAY. 1, EAST STREET, POONA.

GEO. NICOLL & Co., BOOT and SHOE MAKERS, SADDLERS and HARNESS MAKERS, 30, Meadow Street, Bombay, 1, East Street, Poona,

BEG to inform their Constituents and the Public generally, they have THIS DAY commenced Business as SADDLERS and HARNESS MAKERS, and have received a supply of double and single Harness, Ladies' and Gentlemen's Saddles and Bridles. Riding, Driving and Hunting Whips, and all other necessaries required in the Saddlery Line.

Having secured the services of a Foreman Saddler from one of the first Houses in London, they are prepared to execute all Orders with which they may be favoured, carefully and promptly.

ROWLAND and Co., SADDLERY and HARNESS ESTABLISHMENT, 8 MEDOW STREET, FORT, BOMBAY.

Every description of SADDLES, BRIDLES, HARNESS and WHIPS always on hand.

OUTSTATION ORDERS should be accompanied by a REMITTANCE or Reference for Payment in Bombay.

NOTICES.

THE ELPHINSTONE LANDING and GLOBE EXPRESS COMPANY (Forwarding Agents to the P. & O. Co.) LAND CARGOES with despatch at MODERATE RATES.

Bond or deliver Goods as required.

Despatch Packages to any part of the world. For particulars apply to F. MOOLJEE & Co.,
Care of Messrs. Mooljee Thackersey & Co.,
Opposite the New Bank of Bombay.

BOMBAY RECLAMATION COMPANY, Limited (in Liquidation).—A FOURTH DISTRIBUTION of ASSETS of Rs. 50 per share will be made to the Registered Shareholders on the production of Share Certificates on and after TUESDAY next, the 7th instant.

JAMES G. SMITH,
For self & Co-Liquidators.

Elphinstone Circle, 2nd March 1871.

FORT PRESS COMPANY (Limited).—NOTICE is hereby given, that a further DIVIDEND of THREE HUNDRED RUPEES per SHARE has been DECLARED for the year ending 31st December 1870, and will be PAYABLE, at the Office of the Secretaries and Treasurers, on and after MONDAY, the 20th instant, to all Registered Shareholders on production of Share Certificates.

EWART, LATHAM, & Co.,
Secretaries and Treasurers.

Bombay, 14th March 1871.

THE FRAMJEE COWASJEE PATENT PRESS COMPANY.—NOTICE.—TENDERS FOR THE SUPPLY OF COOLIES AND LASCARS.—TENDERS for the SUPPLY of COOLIES and LASCARS, for the working of the Presses at Colaba, will be received at the Registered Office of the above Company, Apollo Street, No. 23, up to 3 P.M., MONDAY next, the 3rd proximo.

The Form of Agreement which will have to be subscribed to by the Contractor can be seen at the Company's Office from 11 A.M. to 4 P.M., SUNDAYS excepted.

The Company does not bind itself to accept the lowest or any Tender.

Bombay, Apollo Street, No. 23, 28th March 1871.

NATIONAL BANK OF INDIA (Limited).—NOTICE.—The TRANSFER BOOKS of this BANK will be CLOSED from 28TH MARCH to 4TH APRIL, both days inclusive.

By order of the Board of Directors,
JAMES WINDRAM, Manager.

National Bank of India, Limited, Bombay, 20th March 1870.

BANK OF BOMBAY (in Liquidation).

NOTICE TO THE PROPRIETORS OF THE BANK.

I hereby give NOTICE, that a THIRD DISTRIBUTION of the ASSETS of the Bank, at the rate of TEN RUPEES per SHARE, will be PAYABLE on and after MONDAY, the 3rd proximo.

Share Certificates must be produced at the time of application for payment.

I also give Notice, that for purposes of convenience the TRANSFER BOOKS will be CLOSED from the 29TH INSTANT to the 3RD PROX MO.

WILLIAM RODGIE, Liquidator.

Bombay, 24th March 1871.

MRS. LAKE has the pleasure to inform the Ladies of Bombay and those at Out-stations, that she has just returned from England with a CHOICE SELECTION OF FASHIONABLE MILLINERY, selected by herself at the FIRST LONDON HOUSES, as follows, &c.:—

Ladies' Dress Bonnets, trimmed, from Rs 15 to 18, 20, and 30 each.
Ladies' Hats, richly trimmed with feathers, &c., from Rs 15 to 18, 20 and 35 each.
The Princess Park Riding Hat, with Feather and Veil, from Rs 24 to 31.
Ladies' Hats, untrimmed, from Rs 4 to 8.
Hair Chignons in every shade, "Auburn," "Flaxen," "Black," "Light and Dark brown," &c., from Rs 10 to 20.
Large sized Frizettes, at Rs 3 per pair.
Rich Silks, Satins, Reps, &c., from Rs 3, 4, 5, to 9 per yard.
Black, White, and Colored Satins, from Rs 4, 6, to 10 per yard.
Rich Silk Evening Dresses in the new colors, from Rs 5 to 9-8 per yard.
French Prints and Cambrics, from 8 to 12 Annas per yard.
Persian and Brilliant, at Rs 1 per yard.
Piqué and Jean, in the new colors, from Rs 1 to Rs 1-8 per yard.
Black Velvet for Dresses, extra rich, at Rs 14 per yard.
Black Embroidered Velveteen Garibaldis, at Rs 17 each.
Print and Llama Garibaldis, from Rs 4 to 17 each.
Muslin Garibaldis, from as 6 to 12 each.
Black and White Lace Garibaldis, from Rs 16 to 21 each.
The Princess Breakfast Dress.
Piqué and Print Dress.
Camisoles, plain and trimmed.
Lace sets for open Bodices with loose Sleeves, from Rs 3 to 10 per set.
Lace and Muslin open Sleeves, Rs 2 to 5 per pair.
The new Duchess Lace sets, from Rs 7 to 12 per pair
The Reversible Cuffs with Collars, from Rs 1 to 2 per pair.
Ladies' Bonnet Caps, Rs 1-8 each.

BALL DRESSES, &c.

Ball Dresses in great variety, from Rs 18, 20, 35, to 60 each.
Ball Dresses with Berthe and Sleeves, from Rs 18 to 35 each.
Black Tulle Ball Dresses, richly trimmed, from Rs 36 to 60 each.
Crystal Tarlatan and Tulle Tarlatans, Grenadines, and Crepes, white and colored Satin slips.
Honiton Lace Handkerchiefs, Rs 11 to 21 each.
Lace Pelerines and Flounces, Ball Room Fans, from Rs 6 to 10 each.
Embroidered Petticoats, from Rs 9, 10 to 15 each.
Muslin Petticoats, flounced and trimmed, from Rs 3, 5, 6, and 7-10 each.
White Silk Stocking, from Rs. 5-8 to Rs 6 per pair.
Thread and Cotton plain and open worked Stockings for Ladies' from Rs 10 to 25 per dozen.
Ladies' Black Kid Boots.
Ladies' Kid Gloves, from Rs 2-12 to Rs. 3 per pair.
Pearl Necklaces, from Rs 3 to 7 per set.
Wreaths of Flowers in all the new styles.
Flowers and Feathers, &c.; Sashes; Dress Improvers, from Re 1 to 2 each.
Corsets of best manufacture, from Rs 7 to 12 per pair.
Nursing Stays, Rs. 10 per pair.
The Princess Park Riding Hat, from Rs 24 to 31 each.
Riding Habits made to order.
The "New" Dress Improver.

MANTLES, &c.

Real Velvet Mantles, richly trimmed, from Rs 75 to 80 each.
Velveteen Jacquettes, from Rs 16 to 25.
Velveteen Jacquettes, trimmed Sable, from Rs 27 to 31.
Black Cashmere Jacquettes, trimmed, from Rs 19 to 23.
White Serge and Alpaca Jacquettes, from Rs 12 to 16.
Black Grenadine Mantles, from Rs 27 to 35.
White Cashmere Jacquettes, trimmed black, from Rs 13 to 15.

WEDDING TROUSSEAUX.

Rich Satin and Silk Dresses.
White Tulle Dresses, richly trimmed with Satin.
Tartatan and Grenadine Dresses.
Organdi Dresses, trimmed.
Real Honiton Lace, from Rs 60, 75, to 85.
Rich Lace Veils, from Rs 20 to 35 each.
Tulle Bridal Squares, from Rs 11 to 20 each.
Real Honiton

COMMERCIAL INTELLIGENCE.

SHARE MARKET.

WEDNESDAY AFTERNOON.

MARKET firmer.

BOMBAY BILL AND STOCK LIST.

BANKS.

Number Shares.	Nomi. value per sh.	Paid up.	Last divi-dend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	8 p.ct.	Agra Bank	95
25,000	1,000	all	9 p.ct.	Bank of Bengal	1,375
10,000	500	all	6 p.ct.	Ditto of Bombay New	620
10,000	500	100	6 do.	Ditto 2nd Res. Issue	175
5,250	1,000	all	12 p.ct.	Ditto of Madras	1,380
30,000	250	all	4 p.ct.	Chartered Mercantile Bk. of L. L. & China	250 par.
6,000	275	all	12 p.ct.	Hong. & Shanghai Bank	360 nl.
40,000	200	all	nil	Chartered Bk. of I. & C.	150
37,500	250	125	5 p.ct.	National Bank of India	103
19,000	250	all	12 do.	Oriental Bank	440

RAILWAY COMPANIES.

...	£20	218.5	p.c.	G. I. P. Railway Consolidated Stock	240
...	£20	199.15	do.	Do. New £20 shares	126
...	£ 6	43.10.3	do.	Do.	...
...	£100	1,000	do.	B. B. & C. I. Railway Co.	1,100
...	£10	196.5.1	do.	Do. New Shares	200

LAND COMPANIES.

1,000	3,000	all	Rs 70	Colaba Land Co.	1,645
9,000	125	all		Fraze Land & Pier Co. Ld	162
750	2,000	2,000	Nil	Mazagon Land	1,000
1,000	4,000	1,450	Nil	Fort Canning	305

SPINNING AND WEAVING COMPANIES

400	2,000	1,700	50	Albert Mills Co	1,450
500	2,500	all	200*	Alliance Spinning	2,560
100	3,500	all		Bombay	3,000 div
3500	1,000	all	45*	Bombay United	925 ex-
1000	150	150	...	Branch Mills	295
300	5,000	all	...	Dharumsey Spinning	2,470
750	2,000	all	150 p.a.	Great Eastern	1,200
2,500	1,000	all	0 p.c.	Manockji Petit's	1,125
600	2,500	all	80 p.a.	Oriental	2,250
600	2,500	2,400	...	Royal	2,125

*Per share for the half-year.

PRESS COMPANIES.

150	5,000	2,350	250 p.a.	Akbar Cotton Press Co.	2,275
200	2,000	1,100	75 p.c.	Albert Co. Kurrachee	775
250	3,200	850	Nil.	Alexandra Press Co.	450
4,000	12,000	11,000	300 p.a.	Apollo Press Co.	7,000
200	2,000	11	265 p.c.	Bombay Press Co.	2,200
700	500	all	60 p.c.	Do. New	583
300	1,000	all	90 p.c.	Colaba Press Co.	3,000
350	4,000	all	...	East India Press Co.	5,500
150	4,500	all	1,000*	Fort Press Co.	9,800
300	2,000	1,950	...	Framji Cowasji Press	960
100	4,000	all	Nil.	Hydraulic Press Co.	2,500
200	5,000	1,500	150 p.c.	Imperial Press Co.	1,950
1,000	1,000	2,300	120 p.c.	Kurrachee Press Co.	875
2,000	400	350	35 p.c.	Mofus. Press & G. Co.	455
125	2,000	all	250*	Prince of Wales Press	2,350
275	1,000	750	75 p.c.	Victoria Press, Madras	950
150	2,000	all	150 p.c.	Tinnevelly Press Co.	1,000
100	1,500	...	...	Carwar Company	100

MISCELLANEOUS.

...	2,500	1,500	75 p.c.	Bombay Burmah Trading Corporation	800
1,000	50	all	5 p.c.	Mechanics Bldg Co	30
500	2,000	300	21 p.c.	Kurrachee Landing and Shipping Company	170
2,000	50	all	25 p.c.	Treacher & Co.	400

CALCUTTA.—25TH MARCH, 1871.

THE following transactions were reported :—

In Government Securities—

4 per cents at Rs 98 to 98-2, or 2 to 1-14 discount.

4½ per cents at Rs. 106-10.

5 per cents of 1856-57 at Rs 106-2.

6½ per cents large amounts at Rs 113-4 to 113-8.

In shares—

Bank of Bengal shares at Rs. 1,375.

National Bank shares at Rs 106.

Port Canning Land, Investment, &c., Co's shares at Rs 300 to 320, buyers to pay the over due calls.

Tirhoot Indigo Co's shares at Rs 60.

Durrung Tea Co's shares at Rs 33.

Upper Assam Tea Co's shares at Rs 15.

The Jellalpore Tea Co, declared a dividend of Rs 50 per share on the crop of 1870, or at the rate of 20 per cent, payable on and after 31st instant.

The Durrung Tea Co declared a dividend of Rs 1½ per share, payable on and after 31st March.

The Joom Tea Co'of Darjeeling have authorised the directors to pay a dividend on the original capital, on 1st November next.

—*Englishman.*

MILITARY.

ARRIVALS.—MARCH 29.

Haryson, Major, 2nd Light Cavalry, on leave, to Bellary.

Thomson, Quarter Master, Royal Artillery, to appear before a medical board, from Lucknow.

Stewart, M.D., Assistant Surgeon, British Medical Department, on leave, from Deolalee.

Brownlow, Lieutenant-Colonel, Deputy Judge Advocate, on furlough, to Meerut.

DEPARTURES.—MARCH 29.

Kiernander, Assistant Surgeon, Medical Department, on duty, to Asseerghur.

Turner, Captain, 17th Regiment, to join, to Lucknow

Hunt, Lieutenant, 5th R. I. Lancers, to join, to Sealkote.

Barlow, Major, 10th Regiment, to join, to Rangoon.

Bulger, Bt. Major, 10th Regiment, to join, to Rangoon.

Cook, Assistant Surgeon, Bombay Medical Department, on leave to Matheran.

Harris, Colonel, Bengal Staff Corps, on furlough, to England.

Newport, Captain, Sappers and Miners, to join, to Kirkee.

Kirby, Colonel, Adjutant General of the Army, on duty, to Poona.

Becher, Lieutenant-Colonel, H. M.'s 8th Regiment, on leave, to Ahmedabad.

POONA DIVISION ORDERS.

BY MAJOR GENERAL J. T. GRANT, C. B., Commanding Poona Division of the Army.

Mahableshwur, 25th March, 1871.

The undermentioned officers have obtained leave :—

83rd Foot—Captain Wyndham, for 60 days, from date of departure, on privilege leave.

Staff Corps—Major Anderson, for 20 days, from the 13th instant, on privilege leave.

Staff—Captain James, for 60 days, from date of departure, on privilege leave.

3rd Hussars—Surgeon Hepworth, from 27th Mar. to 15th April 1871, on privilege leave.

23rd Hussars—Riding Master Mathews, from 1st to 30th April 1871, on privilege leave.

25th N. L. I.—Major Eaton, for 60 days, from date of departure, on privilege leave.

Poona Horse—Capt. Phillips, for 60 days, from date of departure, on privilege leave.

Under instructions from Army Head Quarters, Lieut. Trotter, Royal Artillery, is directed to proceed to do duty with the A-15 Royal Artillery.

Mahableshwur, 26th March, 1871.

At the recommendation of the Deputy Inspector General of Hospitals, British Troops, Assistant Apothecary Cordeiro is directed to proceed to Ahmednugger as speedily as possible and relieve Assistant Apothecary Ahmed Khan, A-15, Royal Horse Artillery, who is directed to proceed to Bombay forthwith and report himself to the Inspector General Indian Medical Department for further orders. Mr. Cordeiro will move on relief by Apothecary French.

Apothecary French will rejoin the 49th Regiment at Poona, having been declared to be both mentally and physically fit for further service by the Standing Medical Committee at Bombay.

ORDERS BY THE COMMANDER-IN-CHIEF IN INDIA.

Head Quarters, Camp, 18th March 1871.

The undermentioned officers have leave of absence :—

15th Hussars.—Captain G Walker, to England, for six months, from date of embarkation, on urgent private affairs.

5th Foot, 1st Battalion—Major T. Rowland, to Cashmere, for six months, from the 15th April, on private affairs.

11th Foot, 1st Battalion—Surgeon J. Tulloch, M.D., to Bombay, for one month, from date of leaving regiment, to appear before a medical board.

12th Foot, 2nd Battalion—Surgeon W. Sinclair, to Bombay, for one month, from date of leaving regiment, to appear before a medical board.

[This cancels the leave granted by G. O. C. C. of the 20th January 1871.]

14th Foot, 1st Battalion—Major W. H. Hawley, to Cashmere, for six months, from the 15th April, on private affairs.

Major C. E Grogan, to Nynee Tal, for six months, from the 15th April, on private affairs.

Captain E. J. Briscoe, to England, overland, from date of embarkation, to appear before a medical board.

35th Foot, 2nd Battalion—Surgeon S. S. Skipton, M.D., to the hills north of Deyrah, from the 1st April to the 31st July, on medical certificate.

55th Foot—Lieutenant A. Teevan, for one month, from date of availing himself of it, to port of embarkation ; and thence to England, for fifteen months, on private affairs, from date of embarkation.

79th Foot—Lieutenant J. D. K. McCallum to remain in England, for six months, from the 24th July, in extension of the leave granted in G. O. C. C. 25th March 1870.

107th Foot—Lieutenant J. A. Barlow, to Calcutta, or six months, from the 15th April, to study the native languages.

Staff Corps.—Lieutenant Colonel F. V. R. Jervis, doing duty at Ferozepore, to Mussoorie, Dalhousie, and Deyrah, for six months, from the 15th April, on private affairs, under the rules of 1868.

Lieutenant-Colonel C. G. Drury, doing duty at Lucknow, to Nynee Tal and the hills north of Deyra, for six months from the 15th April, on private affairs, under the rules of 1868.

Bengal Infantry.—Lieutenant-Colonel R. Duffin, doing duty at Umballa, to Simla and adjacent hills, for six months, from the 15th April, on private affairs.

Lieutenant-Colonel C. Need, doing duty at Lucknow, to Bombay, for one month, from date of leaving station, on medical certificate, preparatory to applying for furlough to Europe on the same account.

Indian Medical Service—Assistant Surgeon E. A. Birch, in medical charge of 35th Native Infantry, to Calcutta, for one month, from the 6th March, to appear before a medical board, under the rules of 1868.

Head Quarters, Camp, 20th March 1871.

The undermentioned officers have leave of absence :—

5th Lancers.—Riding-master W. Rant, to Bombay, for one month, from date of leaving regiment, to appear before a medical board.

Royal Artillery—Second Captain W. Gilmour, A Battery 8th Brigade, to Bombay, from the 23rd February to the 22nd March 1871, to appear before a medical board.

25th Foot, 2nd Battalion—Lieutenant R. B. Partridge, Adjutant, to Nynee Tal and hills north of Deyrah, for six months, from 16th April on private affairs.

36th Foot.—Lieutenant W. H Marriott, to Murree and adjacent hills, for six months, from the 15th April, on private affairs.

Lieutenant F. L. Harford, to Murree and adjacent hills for six months, from the 15th April, on private affairs.

Lieutenant H. W. Pride, to Murree and Cashmere, for six months, from the 15th April, on private affairs

83rd Foot—Lieutenant W. C. Coils, Adjutant, to England, for fifteen months, from date of embarkation, on urgent private affairs.

Staff Corps—Captain J. W. A. Michell, attached to the 12th Native Infantry, to the hills north of Deyrah, for six months, from the 15th April, on private affairs.

Lieutenant C. E. Salked, 2nd Squadron Subaltern 2nd Bengal Cavalry, to Bombay, for one month, from date of leaving regiment, preparatory to embarkation for Europe, on furlough, on private affairs.

General List, Cavalry—Captain C. T. M. Higginson, doing duty 2nd Bengal Cavalry, to Bombay, for one month, from date of leaving regiment preparatory to embarkation for Europe, on furlough, on private affairs.

Bengal Infantry.—Colonel J. P. Clarkson, doing duty at Agra, to Calcutta, for one month, from date of quitting station, preparatory to embarkation for Europe, on furlough, on private affairs.

Late 4th European Light Cavalry —Captain G. A. P. Arbuthnot, Station Staff, Roorkee, to Bombay, for one month, from date of quitting station, preparatory to embarkation for Europe, on furlough, on private affairs.

Late 5th European Light Cavalry —Captain W. H. Macnaghten, 2nd Squadron Officer 13th Bengal Cavalry, to Nynee Tal, for six months, from the 15th April, on private affairs, under the rules of 1868.

British Medical Staff.—Staff Assistant Surgeon D. C. W. Heather, to England, overland, from date of embarkation, to appear before a medical board.

Medical Department.—Surgeon T. S. Veale, in medical charge 30th Native Infantry, to Bombay, for one month, from date of leaving regiment, preparatory to embarkation for Europe, on furlough, on private affairs.

PUNJAB ORDERS.

Mr. W. Ellis, M.A., 2nd Master Delhi Zilla School, has obtained leave of absence for six months on medical certificate.

Lieutenant-Colonel R. Young, officiating Commisioner and Superintendent, Delhi Division, has obtained 30 days' subsidiary leave, preparatory to proceeding to Europe on furlough, on private affairs, embarking at Bombay.

Mr. B. Udny, Assistant Commissioner, is transferred from the Rawalpindi to the Bunnoo District, on the conclusion of the ensuing examination of Assistant and Extra Assistant Commissioners, and Mr. H. B. Beckett, Assistant Commissioner, from the Dera Ismail Khan to the Peshawur District, for the charge of the outpost of Hott Mardan.

Major W. G. Davies is appointed Officiating Commissioner of the Lahore Division, to officiate as Commissioner of the Amritsar Division.

Colonel W. H. Elliott, Additional Commissioner, Amritsar and Jullundhur Division, to officiate as Commissioner of the Lahore Division.

Mr. G. R. Elsmie, Deputy Commissioner of Gujranwala, to officiate as Additional Commissioner, Amritsar and Jullundhur Divisions.

Lieutenant-Colonel J. Fendall, Deputy Commissioner of Mozuffurgurh, to officiate as Deputy Commissioner of Gurdaspore, when relieved.

Major F. J. Millar, officiating Deputy Commissioner of Gurdaspore, to officiate as Deputy Commissioner of Mozuffergurh, on return from leave.

Mr. J. W. Gardiner, Assistant Commissioner, from the Amritsar to the Simla District.

Mr. T. H. Thornton, D.C.L., Secretary to Government, Punjab, made over charge of the office of Secretary to Government, Punjab, to Mr. L. H. Griffin on the afternoon of the 17th March 1871, and availed himself of the preparatory leave of absence granted to him in notification No. 436, dated 2th February 1871.

SHIPPING.

DAILY FREIGHT REPORT—29TH MARCH.

London...	Cotton	£3 0s. 0d.	p. ton
	Cases	£3 0s. 0d.	"
	Seeds	£2 5s. 0d to £2 10s. 0d.	"
Liverpool	Iron Ships Cotton	£2 10s. 0d. to £2 12s. 6d.	"
	Wooden Ships	£2 5s. 0d.	"
	Myrabolins & Coir bdls	£1 5s. 0d.;	"
	Seeds	£1 10s. 0d.	"
Harve...	Cotton	£3 0s. 0d.	"
	Coffee		
Overland	Steamers	£4 0s. 0d.	
Liverpool	via Suez Canal	£3 5s. 0d. to £3 7s. 6d.	
China ...	Steamer Cotton	Rs. 10 per bale.	
	" Opium	Rs. 25 to 30 per chest	
	Sailing Ships	Rs. 3 per bale	
Calcutta	Salt	Rs. 2 0 0 to 3 0 0 per ton	
Calcutta to Bombay		Rs. 16 and Calcutta Port charges	
Mauritius		8 annas to 10 p. bag nominal.	

ARRIVALS.

March	Vessel.	Commander.	From
29	Caldew	Clarkson	Sunderland, Aug. 26.
	Europe	Duhaltes	Bordeaux, Nov. 25.

DEPARTURE.

March	Vessel.	Commander.	Destination.
29	Taptee (s)	Morrison	Cutch.

The following vessels obtained their port clearances yesterday—

Steamer Emeu, to China, &c.

Ship Anazi, to Falmouth.

Ship Caldew, to Antwerp.

THE HOOGHLY.

ARRIVALS.

Mar.

25 Rangoon (s) ..... Handoo ..... Moulmein, March 18.
Trent ..... Dumbrick ..... London, Feb. 1.
City of Cambridge. Smith ..... Liverpool, Feb. 11.
26 Lake Lemon ..... Malcolm ..... London.

DEPARTURE.

Mar.

25 Duncaira ....

MADRAS.

ARRIVAL.

Mar.

24 Poonah (s) ..... Lockie ..... Southampton.

DEPARTURES.

Mar.

25 Himalaya (s) .... Calcutta.
Oriental (s) .... Rangoon.
Poonah (s) ..... Lockie ..... Calcutta.

DAILY IMPORTS.—29TH MARCH.

FROM LIVERPOOL.

North Tyne (s), 803 casks iron wire, W Nicol & Co.

City of Brussels, 143 packages glassware, P Pestonjee ; 20 crates earthenware, B Bhima.

FROM LONDON.

City of Brussels, 13 crates earthenware and 63 boxes bar soap, J M Adamjee.

India (s), 4 casks glassware, Geo. W Wheatley & Co.

Singapore (s), 1 hhd. claret, E N Colabawalla & Co ; 2 casks sherry, 1 cask brandy, 1 cask gin, and 4 cases claret, W Willand.

Nelson, 30 cases champagne, Remington & Co.

Robinson Crusoe, 3 cases sherry, Forbes & Co ; 153 casks beer, Pestonjee and Cursetjee ; 32 bales printing paper and 600 boxes candles, H Clason & Co ; 50 cases table vinegar, 6 cases candles, 3 casks blacking paste, and 89 cases oilmanstores, the L A and A Company ; 70 casks beer, M Cooverjee & Co ; 25 cases champagne, Treacher & Co ; 1 case hardware, A H Heptoolabhoy ; 6 cases currant, 135 cases oilmanstores and 14 cases soap, H A Ruckin & Co ; 20 casks white zinc paint, W Nicol & Co ; 50 cases Guinness stout, Payne & Co.

FROM BORDEAUX.

Afrique (s), 25 cases brandy, Alsen, Riebe & Co.

A J de la Graviere, 65 cases brandy, Alsen, Riebe & Co.

FROM TRIESTE.

Sphinx (s), 192 bales printing paper, A C Gumpert & Co ; 7 cases gold and silver watches, Favre Louba & Co.

DAILY EXPORTS.—29TH MARCH.

FOR LIVERPOOL.

Tethys, 30 cases champagne, Remington & Co.

Arethusa, 200 bales cotton, Framjee Sands & Co ; 391 bales cotton, Peel, Cassels & Co.

Lord Ashburton, 100 bales cotton, L Mathooradass ; 200 bales cotton, H B Touche & Co ; 50 bales wool, H Gangjee.

Ophelia, 7 bales cotton, M Dathu ; 1,256 candles coir yarn, H Namjee ; 4 cases cotton, Peel, Cassels & Co ; 160 bale's cotton, B Chuneelall ; 100 bales cotton, J Vurria.

City of York, 4 bales cotton, M Damjee & Co ; 45 bales cotton, J Kassedass ; 250 bales cotton, W Nicol & Co.

Jeypore, 200 bundles coir yarn, H R Baledhia.

Challenge, 250 bales cotton, K Hurridass & Co ; 100 bales hemp, S Mooljee.

North Tyne, (s), 2 cases minerals, A C Gumpert & Co ; 46 bales wool, M Khetsee ; 109 bales cotton, Killick Nixon & Co, 63 bales wool, M Ramjee, 55 bales cotton, H Vussonjee.

Robert Kerr, 174 bags nux vomica, L Narain & Co ; 60 bales cotton, C Narronjee.

Atalanta (s), 50 bales wool, H Gangjee ; 50 bales wool, J Purshotum.

Thunderbolt, 23 bales cotton, Leggatt & Co.

Calcutta, 3 bales cotton, G F Pim & Co.

Jane Law, 350 bales hemp, L Narronjee ; 100 bales cotton and 200 bales hemp, S Mooljee.

Antrim, 265 bags rapeseed, K G Madon.

Tethys, 23 bales cotton, M Esmail.

Oberon, 100 bales cotton, J Vurria.

Sam Mendel, 200 bales cotton, A Blascheck & Co.

Rialto, 200 bales cotton, Leggatt & Co.

FOR LONDON.

Durham (s), 10 cases rossa oil, H Noormomed ; 40 bags safflower, S S Narrelwalla ; 86 cases olibanum, J Lalljee ; 100 cases gum, H A Essack ; 20 bales skins, H M C and P M Lubay & Co.

FOR TRIESTE.

Simla (s), 4 casks coffee, B I S N Company.

Cheviot (s), 100 bales cotton, Ritchie, Steuart & Co ; 19 bags pepper, G Sigg & Co.

Cordova (s), 50 bales cotton, W Nicol & Co.

Persia (s), 200 bales cotton, W Nicol & Co.

Nachimoff (s), 59 bales cotton, G H Faral & Co.

FOR FALMOUTH.

Anazi, 1,250 bales cotton, W Nicol & Co.

Lepanto, 1,000 bales cotton, H Clason & Co.

FOR VENICE.

Simla (s), 4 casks and 2 barrels coffee, B I S N Company.

FOR ANTWERP.

Caldew, 500 bales cotton, Volkart Brothers.

FOR HAVRE.

Durham (s), 75 bales cotton, B Ruttonsey.

FOR GENOA.

Persia (s), 100 bales cotton, W Nicol & Co.

FOR HONGKONG.

Emeu (s), 383 bales cotton, J Peerbhoy ; 101 bales cotton, H E Ellias ; 74 bales cotton, C Datteo ; 100 bales cotton, H A N Momed ; 43 bales cotton, J Peerbhoy ; 50 bales cotton, F. Amejey.

Ellora (s), 7 chests M opium, H G Hoossen & Co ; 7 chests M opium, M Dama & Co ; 14 chests M opium, H E Ellias ; 9 chests M opium, C Bomanjee & Co ; 22 chests M opium, E Noordin & Co ; 8 chests M opium, H J M A Khalak ; 25 chests M opium, E Framjee & Co ; 11 chests M opium, D Vussonjee & Co ; 146 chests M opium, David Sassoon & Co ; 14 chests M opium, R Dhunjeeshaw & Co ; 11 chests M opium, E Ebram ; 10 chests M opium, D Rutnagur & Co ; 25 chests M opium, N Kessowjee & Co ; 8 chests M opium, R Habbibboy ; 9 chests M opium, H E H Habbib ; 14 chests M opium, J Dulsookroy ; 16 chests M opium, N Kessowjee & Co ; 10 chests M opium, H D B Futtakia ; 4 chests M opium, R Khimjee ; 2 chests M opium, B Balchund ; 28 chests M opium, N Furmanundass.

FOR SHANGHAI.

Ellora (s), 11 chests M opium, D D Ghandy & Co ; 8 chests M opium, C Bomanjee & Co ; 14 chests M opium, L Bhicundchund ; 34 chests M opium, R Dhunjeeshaw & Co ; 25 chests M opium, A B Mody & Co ; 15 chests M opium, N Kessowjee & Co ; 14 chests M opium, David Sassoon & Co ; 18 chests M opium, R Kalaoram ; 7 chests M opium, J Busteeram ; 7 chests M opium, P Chimumram ; 13 chests M opium, M Subhazem.

POSTAL NOTICES.

OVERLAND MAILS.

The Overland Mails per P. and O. Co.'s Steam Packets leave Bombay every Saturday at 5-30 P.M.

The Mails are closed at the General Post Office at 2 P.M.

The after packet at 3 P.M.

After packet letters are not forwarded unless an eight anna stamp is affixed to the letter in addition to the postage.

Registered letters are received at the General Post Office until 1 P.M.

The latest hour for posting Overland covers at the several Branch Post Offices is 1-30 P.M.

Late letters are received at the Pier Post Office till 4-30 P.M.

The subjoined Table shows the dates of departure of Overland Mail Steamers from Bombay during the year 1871. The hour of the steamer's departure is 5-30 P.M.

Saturday	...	April	... 1	Wednesday	...	August	... 16
Do	...	do	... 8	Do	...	do	... 23
Do	...	do	... 15	Do	...	do	... 30
Do	...	do	... 22	Do	...	September	... 6
Do	...	do	... 29	Do	...	do	... 13
Do	...	May	... 6	Do	...	do	... 20
Do	...	do	... 13	Saturday	...	do	... 30
Do	...	do	... 20	Do	...	October	... 7
Do	...	do	... 27	Do	...	do	... 14
Wednesday	...	do	... 31	Do	...	do	... 21
Do	...	June	... 7	Do	...	do	... 28
Do	...	do	... 14	Do	...	November	... 4
Do	...	do	... 21	Do	...	do	... 11
Do	...	do	... 28	Do	...	do	... 18
Do	...	July	... 5	Do	...	do	... 25
Do	...	do	... 12	Do	...	December	... 2
Do	...	do	... 19	Do	...	do	... 9
Do	...	do	... 22	Do	...	do	... 16
Do	...	August	... 6	Do	...	do	... 23
Do	...	do	... 9	Do	...	do	... 30

POSTAGE BY THE BRINDISI ROUTE.

The Postage rates chargeable on Correspondence forwarded "via Brindisi," to the United Kingdom or places served through the United Kingdom, are as follows :—

For the United Kingdom.

Each Letter per ½ ounce—annas 8.

Each Newspaper per 4 ounces—annas 2, pie 8.

Each Book or Pattern Packet not exceeding one ounce—annas 2 ; not exceeding 2 ounces—annas 3, pie 4 ; not exceeding 4 ounces—annas 4, pie 8 ; every additional 4 ounces—annas 4, pie 8.

For places served through the United Kingdom.

Each Letter—8 pie per ½ ounce less than the published rate for a Letter sent via Marseilles.

Each Newspaper—8 pie per 4 ounces more than the published rate for a Newspaper sent via Marseilles.

Each packet of Books or Patterns—8 pie per 4 ounces more than the published rate for a packet sent via Marseilles.

The full prepayment of Correspondence forwarded via Brindisi is compulsory, and all covers not fully prepaid will, unless specially marked by the senders for transmission by any other route, and conforming to Reconditions, be forwarded via Southampton.

INDIAN LIFE ASSURANCE COMPANY (Limited).

By order of the Directors of the above Company I beg to announce that we have appointed MR. D. McL. SLATER, Associate of the Institute of Actuaries, our Secretary for Western India.

All business communications with regard to existing, or new business, should be addressed to him at our Office, No. 4, Church Lane, Bombay.

D. LANCASTER, Secretary.

Meerut, 15th March 1871.

TO ALBERT POLICY-HOLDERS AND OTHERS.

I have to direct attention to the above. The Indian Life Assurance Company has adopted a scheme which, I believe, will prove of great advantage to Albert Policy-holders in India.

The peculiar features are—

1. Assurances at the lowest safe rates.
2. Investment of all Funds in Government Securities.
3. Sole Management in India.
4. Policy-holders to have the power to appoint an Auditor.
5. Recovery by the Representatives of this Company, for all who may assure in it, of claims due by the "Albert" Estate.
6. Cash Accounts and Balance Sheet of the Company's Assets and Liabilities published annually.

From my intimate knowledge of all circumstances connected especially with the Bombay Branch of the Albert Company, and also of all the plans which have been proposed to relieve Albert Policy-holders from their anxieties, I have no hesitation in recommending them now to adopt the scheme announced by the Directors of the Indian Life Assurance Company, Limited, which I have carefully matured for them and with a special view to the interests of Albert Constituents.

I shall be glad to give all necessary information and assistance in my power regarding this scheme, and have the honour to solicit an early application for Policies.

D. McL. SLATER, Secretary for Western India.

4, Church Lane, Bombay, 30th March 1871.

N.B.—While affording peculiar facilities to the Holders of Albert Policies, this Company affords safe means of Assurance for the public generally.

SIR RICHARD TEMPLE'S FINANCIAL STATEMENT, FOR 1871-2.

MAY BE HAD, IN PAMPHLET SHAPE, 20 pp., PRICE EIGHT ANNAS, AT THE OFFICE OF THE "BOMBAY GAZETTE."

FOR SPECIAL MARKET REPORTS and WEEKLY PRICE CURRENT, Blay and Mackintosh's Weekly FREIGHT CIRCULAR, and all the COMMERCIAL and SHIPPING NEWS of the WEEK, see

THE BOMBAY GAZETTE

OVERLAND SUMMARY.

Annual Subscription .....Rs. 12 0
Price, per Copy..... 0 4

THE BOMBAY PRICE CURRENT.

Published WEEKLY, on the Departure of the Overland Mail for Europe.

Per Annum .....Rs. 10 0 0
Per Copy..... 0 4 0

Printed and Published at the Office of the *Bombay Gazette*.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS ONE RUPEE AND THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

OTHER PRESIDENCIES.

BIRTHS.

HARDY—March 24th, at Cawnpore, the wife of Major J. B. Hardy, Royal Artillery, of a daughter.

MAGNIAC—March 21st, at Nagpore, the wife of Lieutenant-Colonel F. L. Magniac, of a daughter.

PARSONS—March 22nd, at Rampore Bauleah, the wife of Major G. D. Parsons, of a daughter.

DEATH.

BENNERTZ—March 25th, at 22, Strand, Calcutta, Rosa Mathilda, child of Mr. and Mrs. Bennertz, aged 2 years 5 months and 13 days.

NOTICE.

ALL CHEQUES, MONEY ORDERS, and other Remittances, sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

All Communications respecting Advertisements should be addressed to the "Advertisement Department."

Bombay Gazette Office, Bombay.

The Bombay Gazette.

THURSDAY, MARCH 30, 1871.

AMONG the many blots in the Financial Statement was one which we have hitherto refrained from noticing, except by a passing allusion, but one which subsequent explanations have forced upon public attention. We refer to the various official accounts of the Cash Balances. On a question of this apparently abstruse character it becomes no outsider to dogmatize ; the experts may debate, but the public has some sort of right to a credible and intelligible explanation. We are not ashamed to profess ignorance when the Financial Department is, or appears to be, bemused with figures ; and on behalf of many who are as ignorant as ourselves, we ask what are the Cash Balances? It is not an idle question ; it is a question forced upon all who have read the various explanations of the Government officials.

In his Financial Statement Sir Richard Temple said he expected to close the year 1870-71 with a balance of ten millions and a-half, whereas it now appears the balance will be sixteen millions. To what does he refer the increase of five millions and a-half over his estimate ? Partly to "special, perhaps adventitious" circumstances, but partly to the fact that "the ordinary finance of the year has been bettered by a million." That is, the Government spent less than it proposed to spend, and, including the excess of the balance on the 31st of March 1870, over the estimate, got a million and a-quarter to the good. Whence ? From revenue ? That is the point. It would appear to be from revenue, at least mainly, for in his Reply at the close of the Income-tax debate Sir Richard said—"In my exposition it was shown that the cash balances are very high now, not only because we have improved our ordinary finance, but also because less has been spent than was expected on public works extraordinary and on railways." Here we have additional evidence that when he made that speech, which it took him so long to correct, Sir Richard still believed his cash balances were higher than they would have been had he not got in more revenue. Now comes the rub. Mr. R. B. Chapman, in his letter to the East Indian Association, and no one can doubt that Mr. R. B. Chapman is Sir Richard Temple, not only accounts for the whole of the sixteen millions without reference to accretions from revenue, but finds that instead of sixteen millions the balances are upwards of twenty-one millions. Mr. Chapman says that the balances consist of unexpended railway capital, "money borrowed under pledges," the capital of the Civil and Military Service Funds, "assets of several heads of funds" and "miscellaneous deposits ;" altogether more than twenty-one millions. In other words, the whole of the sixteen millions, plus the five millions and a-half of "miscellaneous deposits" represent moneys derived from sources other than revenue, and, apparently, set apart to meet fixed obligations. If this be correct the Government has no balance at all, not even the million which so surprised Sir Richard by dropping into his financial lap. And it must be so, since Mr. Chapman—for Sir Richard Temple—says explicitly, "the cash balances have no connexion with the surplus or deficit of the year." Then what becomes of the surplus, and how are the liabilities of deficit met ? *Who* got the £120,000 in 1870, and who will get the million in 1871 ? Where are these sums, to what account have they been paid ; or are they a figment of the financial brain ?

We entirely agree with the Calcutta *Examiner* that the letter signed by Mr. R. P. Chapman looks like an attempt to throw dust in the eyes of the public ; but whether there was any such intention on the part of the framer or not, it does throw dust, and leaves a very important public question far worse than it was left by the Financial Statement and the Reply to critics, and that is saying a great deal. It is incumbent upon Sir Richard Temple, or if he is not competent, on some member of the Government who is competent, to explain the puzzle which the Finance Department has manufactured.

ELSEWHERE will be found an advertisement interesting, not only to the policy-holders of the too notorious Albert but to the public. Little more than a year ago an "Indian Life Assurance Company, Limited," was established in Upper India, head-quarters Meerut, and its fundamental principles have already obtained for the Company considerable support. The core of those principles is the investment of the Company's funds in Government securities and the strict prohibition against the employment of those funds in any other way whatever. At first sight it might appear that the restriction, though beneficial, in principle, to the policy-holders, would cut down the Company's profits below the point which makes the business remunerative. We are, however, assured that investments in Government paper provide security for the policy-holder and profit for the shareholder. Another advantage is claimed for the Company—it is wholly Indian, so far as management is concerned, no "home charges" can absorb or sequester its funds, and all pecuniarily interested in its condition can look into its affairs. So far, therefore, the Company seems to supply a want long felt, and to provide that which to assurers is invaluable—security that claims will be paid to survivors.

But the Company now comes before us in even a more interesting light. It has put forward a plan, devised by Mr. D. McL. Slater, well known among us, to mitigate the sufferings of those who were involved in the fall of the Albert. The plan appears to us fair and feasible. The Company is willing to insure the lives of the Albert policy-holders on terms which, if accepted, will safeguard them against a large part, if not the whole, of the loss they appear to have incurred, and, of course, to relieve them of the anxiety they now endure. Those terms we need not recapitulate, because they will be found stated in precise language elsewhere ; and in these cases the exact words are indispensable to the formation of a sound judgment. But we may remark that the method adopted promises to keep the Company clear of unnecessary litigation, always most desirable, and relieves the Albert policy-holders of all trouble on that head ; while it is left open to any dissentient to pay the expenses which may arise out of his separate action. The plan of using the money recovered to pay future premiums appears to be economical and equitable, while it is only just that any unexpended balance should be added to the claim when it falls due. The options will not be overlooked, providing as they do for all ordinary cases. Mr. Slater is now secretary to the Western Branch of the Company, the directors are men of known business ability, and the project, altogether, appears to be deserving of general support.

THE Army Head Quarters were removed to Poona yesterday.

MAJOR A. SCHMIDT, 109th Regiment, has been appointed to the Adjutant-General's Department, Bengal.

THE Madras Commander-in-Chief is (says a contemporary) of opinion that no officer appointed to the Ordnance Department should be allowed to be absent from regimental duty for more than ten years.

THE Moonsiff of Dinagepore, who summarily arrested the joint magistrate of that station, has been summarily suspended by His Honor the Lieutenant-Government of Bengal.

COLONEL C. V. WILKIESON, R. E., will, it is said, be appointed to act as Secretary to the Madras Government in the Public Works Department during the absence of Colonel Orr on furlough to Europe.

THE "Englishman" has the following telegram from Rangoon :—

"Rangoon, March 24th, 16-5 hours.—The main wharf and godowns burned down. Loss estimated at one lakh of rupees."

LADY MAYO has expressed her intention of presenting new colours to the 65th (The 2nd Yorkshire North Riding) Regiment at Agra on the

CHARGE AGAINST A POLICE OFFICER.

MR. JAMES BROWN, Superintendent of Police, yesterday appeared at the Girgaum Police Court before Mr. Nana Morojee to answer the charges of criminal force, &c., preferred against him by Mr. Chubildas Lulloobhoy, a freight broker. We have already published the information which was laid last week by the prosecutor. Mr. Payne (of Messrs. Jefferson and Payne), solicitor, appeared on behalf of the prosecution; the defendant in person. Mr. Brown produced an authority signed by Mr. Walton, Deputy Executive Engineer, Municipality, which authorised him to prevent the house from being rebuilt. After hearing this statement Mr. Payne withdrew the charge, saying his client would now proceed against the Municipal Commissioner in the manner he might be advised.

CHARGE OF USING A FORGED HOONDEE.

THE two men who were lately charged with an attempt to pass a forged hoondee for Rs. 10,000 on the firm of Mahadeo Narayen Shapoorkur of Bombay were placed on Tuesday last before Mr. M. G. Ranade at the Fort Police Court, when, in their presence, Pallonjee Cursetjee laid the following information against them:—

"I, Pallonjee Cursetjee, of Bombay, Parsee moonin of the firm of Mahadeo Narayen Shapoorkur, do make oath and say as follows:—On the 24th inst., I received a letter purporting to be written by one Ramchunder Venktesh Sheradker on the 23rd inst. from Kerad in Sattara zillah, addressed to my master's firm at Bombay, advising of a hoondie of Rs. 10,000 drawn by the said Ramchunder Venktesh Sheradker against my master's firm at Bombay in favour of one Anajee Keshow Astekar and payable at sight. As soon as the said letter was read over to me, I found that it was not in the usual style of letters written to me by the said Ramchunder Venktesh Sheradker. My suspicions were roused at the moment. On the 25th inst., I received a letter written by Ramchunder Venktesh Sheradker from the said village of Kerad, dated the 24th inst., wherein I found no mention whatever of the said hoondie for Rs. 10,000 or the said letter. This confirmed my suspicions, and I then believed that the said hoondie for Rs. 10,000 referred to in the said letter must be a forgery. On the next day, that is 26th inst., at about 2 P.M., I saw the prisoners Crusnajee Ramchunder Bhawe and Rambhow Gungaram Kalay coming to my shop. On their arrival at my shop I asked Crusnajee Ramchunder Bhawe who he was, whence he had come, and for what purpose. The said Crusnajee Ramchunder Bhawe then said that his name was Anajee Keshow Astekar, that he had come from Kerad, and that he had brought a hoondie against my master's firm in Bombay for Rs. 10,000 payable at sight in his favour. The said Crusnajee Ramchunder Bhawe then also handed to me a letter. The said Anajee Keshow Astekar further inquired of me whether I had received any advice from my constituent at Kerad as to this hoondie. I replied I had. I told him (Crusnajee Ramchunder Bhawe) to sit down. I then went down and called a police peon No. 99, A Division, and asked the said peon to stay on the ground floor until I should call him up I then came up and began to converse with Crusnajee Ramchunder Bhawe. In my conversation I asked him what had brought him here. He said that he wanted to purchase goods at Bombay. I asked him whether he had engaged any broker. He said, 'No, not yet.' I then asked him to make the endorsement on the back of the said hoondie, and began to take out money. I saw Crusnajee sign the name of Anajee Keshow Ashtekar and make the said endorsement on the back of the said hoondie. As soon as he made the endorsement on the said hoondie as aforesaid, I put the money back in my cash-box and asked one Framjee Hormusjee, who was then in my shop, to call the said police peon. As soon as the said police peon came up I saw Crusnajee become suddenly confused. I then delivered over Crusnajee and Rambhow Gungaram to the charge of the said peon, who took them to the chowkey. I therefore charge the said Crusnajee Ramchunder Bhawe with forgery, under section 465; with fraudulently and dishonestly using as genuine the said hoondee which he knew or had reason to believe to be a forged document, under section 471; with cheating, under section 415; with cheating by personation, under section 416 of the Indian Penal Code; and I charge the said Rambhow Gungaram with abetting the said Crusnajee Ramchunder Bhawe in committing forgery; fraudulently and dishonestly using as genuine the said forged hoondee; cheating, and cheating by personation; and pray that the said Crusnajee Ramchunder Bhawe and the said Rambhow Gungaram may be dealt with according to law. Defendants had no questions to ask and remarked that they knew nothing about this matter."

The case has been adjourned for further enquiry.

BOMBAY, BARODA, AND CENTRAL INDIA RAILWAY.

Approximate Return of Traffic for the Week ending 25th March 1871.

Open 312 Miles.	Rs. a. p.
Coaching	39,018 5 3
Merchandize	82,348 10 8
Electric Telegraph	329 2 0
Total Rs.	1,22,115 12 3

Corresponding week in March, 1870.

Open 312 Miles.	
Coaching	59,659 8 11
Merchandize	64,011 7 4
Earth Trains	993 0 0
Electric Telegraph	706 8 0
Total Rs.	1,25,863 8 5
Decrease	3,747 12 2

THE FINANCES.

ACCOUNT OF THE REVENUE AND EXPENDITURE OF THE GOVERNMENT OF INDIA FOR THE FIRST TEN MONTHS OF THE YEAR 1870-71, AS COMPARED WITH THE CORRESPONDING PERIOD OF 1869-70.

REVENUES AND RECEIPTS.	April to Jan. 1870.	April to Jan. 1871.	Increase.	Decrease.
	£	£	£	£
Land Revenue	19,440,459	15,388,363	...	52,096
Tributes, from Native States	511,022	589,807	78,785	...
Forest	315,951	294,834	...	24,127
Excise on Spirits and Drugs	1,835,821	1,935,842	100,021	...
Assessed Taxes	785,194	1,078,142*	292,948	...
Customs	1,679,909	1,692,170	200,081	...
Salt	4,762,244	4,995,409	233,165	...
Opium	6,643,516	6,642,603	...	913
Stamps	1,809,003	738,498	...	1,120,910
Mint	141,389	28,593	...	112,796
Post Office	525,081	695,185	120,104	...
Telegraph	142,070	211,032	68,962	...
Law and Justice	773,391	2,055,075	1,281,684	...
Police	278,376	215,035	...	3,341
Marine	166,326	198,563	32,239	...
Education	63,831	50,745	...	13,086
Interest	281,461	237,091	...	44,440
Miscellaneous	645,346	468,918	...	176,428
Total	37,055,612	38,515,764	3,007,989	1,547,837
Deduct from Apr. to Dec. only	740,191	633,104	...	107,087
Army	...	...	...	...
P. Works Ordinary	...	...	...	...
Miscellaneous Receipts	101,295	89,708	...	11,587
Irrigation Receipts	370,293	337,875	...	32,418
Railway Exchange Gain	296,249	92,789	...	203,460
S. R. Traffic Receipts	7,270	4,237	...	3,033
Do. Extraordinary do.	...	...	...	...
Capital Account	1	2,914	2,913	...
Total Revenue	38,570,907	39,676,387	3,010,902	1,905,422

* Includes Income Tax realised in the Military and Public Works Departments up to December only.

EXPENDITURE.	April to Jan. 1870.	April to Jan. 1870.	Increase.	Decrease.
	£	£	£	£
Interest on Funded and Unfunded Debt	2,241,561	2,317,231	75,670	...
Interest on Treasury Funds and other Accounts	539,008	476,961	...	62,445
Refunds and Drawbacks	292,342	287,254*	...	4,988
Land Revenue	1,232,496	1,352,286	119,790	...
Forest	224,833	299,607	64,744	...
Excise on Spirits and Drugs	200,903	239,018	38,115	...
Assessed Taxes	32,564	36,183	3,619	...
Customs	150,649	153,276	2,627	...
Salt	320,470	305,377	...	27,093
Opium	1,612,317	1,865,507	253,190	...
Stamps	84,143	46,994	...	37,149
Mint	77,455	52,540	...	24,915
Post Office	558,698	523,018	...	35,680
Telegraph	320,846	265,115	...	55,731
Administration	905,211	955,090	...	29,821
Minor Departments	174,116	167,274	...	6,842
Law and Justice	2,338,915	2,425,779	86,864	...
Police	1,951,930	1,951,670	...	142,965
Marine	348,074	315,121	...	32,953
Education	514,886	487,096	...	27,790
Ecclesiastical	132,740	125,131	...	7,609
Medical Establishment	374,143	4,7,236	33,093	...
Stationery and Printing	196,637	178,846	...	17,011
Political Agencies	315,576	210,299	...	105,577
Allowances &c. under Treaties and Engagements	1,098,347	1,098,879	23,532	...
Miscellaneous	519,837	712,932	193,375	...
Superannuation, &c., Allowances	556,783	575,270	18,487	...
Total	18,116,723 From April to Dec. only.	18,243,635	790,066	663,694
Army	9,292,409	8,804,034	...	558,375
P. Works Ordinary—Public Works	3,827,272	2,475,763	...	1,402,109
Railways Guaranteed	50,637	59,641	9,004	...
Railway Exchange Loss	316,196	84,195	...	232,001
State Railways	5,246	3,387	1,857	...
P. W. Extraordinary	993,316	466,514	...	126,802
Irrigation, &c.	32,549	159,515	126,975	...
State Railways	...	...	...	...
Total Expenditure £	32,413,433	30,298,894	938,442	3,092,981

* Includes refunds in the Military and Public Works Departments up to December only.

THE *Calcutta Times* asks—"Whither are we drifting?" To which the *Knoxville Whig* replies—"It would be profane in us to say."

THE GREAT KHANDEISH CASE.

MR. ANSTEY'S REPLY.

THE full Court, consisting of Sir Michael Westropp (Chief Justice), and Justices Lloyd, Melvill, Kemball, and Green, sat again on Friday to hear counsel upon the evidence taken by the Hon. Mr. Hobart, lately Sessions Judge at Dhoolia, in an enquiry into certain allegations by Govind Narain and Sai Nursapa, that confessions made by these men had been obtained by torture, and forwarded by Mr. Hobart to the High Court, with his opinion thereon. Govind Narain and Sai Nursapa were represented by Mr. Anstey and Mr. Shantaram Narayen; and the Crown by Mr. McCulloch, Mr. Hearn, Government Prosecutor, and Mr. Dhirajlal Mathuradas, Government Pleader.

Mr. Anstey in commencing his reply said—I should begin by entreating your Lordships' indulgent attention. For the last two days this case has produced an effect on me, both physically and morally; and I feel the great responsibility which has attached itself to me all through this case, and more painfully at the present moment that I know that as soon as I have sat down my clients' fate is determined, and not only their fate, but the fate of all the suffering population of the mofussil, and I shall therefore on this occasion do my best to encounter—for it is not yet too late—that strong impression which your Lordships had formed before the case opened, and which, as I understood yesterday, your Lordships continue to entertain. It is no exaggeration—it is even short of the truth—to assert that I was unprepared when I opened the case for the course which it was to take. It had been my intention to rely principally upon that very evidence which your Lordships informed me not to open fully, and to employ as subsidiary, and only as subsidiary, to those affidavits, the evidence apparent on the face of the record; and in justice to myself and in order to show that it was not an unreasonable impression which I had formed, and which had remained until it was removed by your Lordships' directions to me to confine myself to the latter, I may here mention that when from personal reasons I requested Mr. Shantaram about a month ago to ask your Lordship—after an announcement made from the Bench that a part-heard case would not probably come on before the following Wednesday because "the Khandeish cases" would occupy that day—what was meant by your Lordships, what was meant by "the Khandeish cases"—whether that applied to all the cases arising out of this one—I certainly understood your Lordships to say—"Not only this application, but all the cases. We shall dispose of them; only if there be new matter not apparent on the record, it must be verified by affidavit." That impression was strengthened by being informed—(Mr. Shantaram Narayen permits me to make the statement)—that affidavits were actually presented to the Court or to the Chief Justice in the interval, and with that impression I had prepared myself for so speaking; and it therefore came upon me, I may say by surprise, when I found I was to speak to part only of the case. Nevertheless, I bowed, as I still bow, to your Lordships' decision, and to that part of the case—that least important part of it—I now confine my observations.

The Chief Justice—Mr. Anstey, when these affidavits were brought before me and some of the other judges of the bench, I expressed that I had the question of the admissibility examined to be discussed when the case came on, and I also told the officer of Court be had better let the Government Pleader know that such affidavits had been lodged in Court.

Mr. Anstey—And I may further state that Mr. Shantaram Narayen served, I presume, the Government Pleader, certainly some one representing Government, but unfortunately through multiplicity of such of these notices lodged in this Court, among others that petition and affidavit to which your Lordship referred yesterday and to which I afterwards referred with great submission—the petition and affidavit relating to the proceedings taken or threatened against one of the counsel. Of that my learned friend did not take the taken special care to get a copy served on the Government Pleader.

The Chief Justice—Of course they could not know whether they ought to object or not till they saw them, and it was in order to avoid inconvenience that copies were directed to be served.

Mr. Anstey—I feel perhaps too strongly. The tendency of the present—(I won't call it an opinion, except in a perverted sense)—opinion in certain quarters to stem, and, if possible, withstand the voice of the judicial,—the voice, that is to say, not only here, but in any country, which is entitled to implicit obedience, because it has law in its mouth as well as power in its hand (which cannot be said of the executive)—I say I feel that tendency so strongly as illustrated in many of the points in this case that I really feel loath to lend it any countenance by my humble example, and therefore it is that having this made representation—I hope I may say this most respectful representation—to your Lordships, I shall not press the subject further, but, as I said before, I shall do my best on the imperfect materials before me. My Lords, the case now stands I scarcely know where. My learned friend admitted that there was an insufficiency of evidence—he offered to produce evidence—suggested that there might be a postponement to enable your Lordships to direct the reception or taking of new evidence. Well, my Lords, I can only say it is quite a fortuitous concord of atoms that on that point I incline to agree with him. Also, my Lords, there have been references made—necessarily made, I don't deny; honestly made at least—to matters not in the evidence, restricted as I was prevented, I again most cordially admit, to the extent of your power by your Lordships. Still I presume that the chief difficulty I have to encounter is the fact that when all is said and when all is done, these two unfortunate men made what are called their confessions to Mr. Pritchard, who took them down in writing, and that in the face of these confessions there is that which your Lordships are inclined to consider as sufficient evidence of guilt. It will be in your Lordships' recollection that I did my endeavour in the opening of the case to confine it to that point by going through the rest of what Mr. Pritchard in his findings and Mr. Hobart in his judgment were pleased to call evidence of witness, but that it was suggested to me from the Bench that, even if I succeeded on that, there were the confessions,—so that, taking all these circumstances together, I must presume that it is chiefly, if not entirely, to the confessions that I ought to address those observations upon which—and a terrible thought it is—so many interests depend. Now, my Lords, I begin them by saying that,—assuming all this in the strongest, the least favourable, sense to the prisoners, the present appellants,—it only comes to this after all, that the weakest, and the frailest, and the most suspicious of all evidence is that upon which they stand convicted. Mr. Justice Blackstone, in the fourth volume of his Commentaries, page 357, says, in speaking of confessions made to persons not in authority as magistrates—"Even in cases of felony at Common Law, they are the weakest and most suspicious of all testimony, very liable to be obtained by artifice, false hopes, promises of favour, or menaces, seldom remembered accurately, or reported with precision, and incapable in their nature of being disproved by other negative evidence." Then Mr. Greenleaf, the great American authority, whose work has been made the ground-work of Mr. Pitt Taylor's treatise on the same subject, and which has received the sanction not only of the Courts of Westminster Hall, but of Chief Justice Coach and this Court, says—"Besides the danger of mistake, from the imperfect apprehension of witnesses, the misuse of words, the failure of the party to express his own meaning and the infirmity of memory, it should be recollected that the mind of the prisoner himself is oppressed by the calamity of his situation, and that he is often influenced by motives of hope or fear to make an untrue confession, a temptation, which so generally prevails to detect offenders" (words which have a lamentable appropriateness in this case) "especially in cases of aggravated guilt, and the strong disposition in the persons engaged in pursuit of evidence to rely on slight grounds of suspicion, which are exaggerated into sufficient proof, together with the character of persons necessarily called as witnesses in cases of secret and atrocious crime, all tend to impair the value of this kind of evidence, and sometimes lead to its rejection where in civil actions it would have been received." The weighty observation of Mr. Justice Foster, Mr. Blackstone says, is also to be kept in mind, "that this evidence is not, in the ordinary course of things, to be disproved by that sort of negative evidence by which the proof of plain facts may be and often is confronted.'" Then, my Lords, these learned opinions have received, as they indeed ought to, the emphatic approbation of the late Chief Justice of Bengal, Sir W. Russell, in his treatise on crimes and misdemeanours, book 6, cap. 4, section 1, and he then goes on to say—"But a confession in order to be admissible, must be free and voluntary; that is, must not be extracted any any sort of threats or violence, nor obtained by *any* direct or implied promises, however slight, nor by the exertion of any improper influence;" and he remarks upon an error which is still a prevailing one—that the reason of this is not because to do otherwise would be against the public faith. That, he says, is not the reason, but this is the only reason—"Confessions are received in evidence or rejected as inadmissible under a consideration whether they are, or are not, entitled to credit," and quoting a number of cases which show the danger of following any other criterion he gives this remarkable case—"Three men were tried and convicted for the murder of Mr. Harrison, of Campden, in Gloucestershire. One had received a promise of pardon, confessed himself guilty of the fact. The confession therefore was not given in evidence against him, and a few years after-wards it appeared that Mr. Harrison was alive." Supposing it arose after the sentence of these wretched men expired, that not only did they not destroy these books or papers or cause them to disappear, but that they have all along been in the custody of their owner, Shalligram, who has never been called, how painful would be the reflection to every one of us! Now, here would be the reflection to every one of us! Now, here comes another fallacy on which my learned friend has relied, and on which he has pressed your Lordships also to rely, but, I hope, without success, namely, that the *onus* was upon the prisoners to show that their confessions were not freely given. No such thing. I do not know what the practice of the mofussil may be, but of all I do I know the practice in those extraordinary and roving commissions of enquiry in the mofussil may be, but I know this, and if I know it not, here are the cases collected by Sir William Russell to instruct me,—that the *onus* is altogether the other way, and that before confessions can be received against the prisoners in a criminal court in England, there must be some evidence given to satisfy the Court (because the jury are not allowed to concern themselves in that part of the case) positively and affirmatively that these were free confessions. That is not done here. It could not be done for the best of all reasons—that the confessor, as my learned friend Mr. Shantaram Narayen has called Mr. Pritchard, was both prosecutor and judge on that occasion, and therefore took no evidence, and he gives no evidence, although he seems to have peculiar opinions about the capacity of a judge to give evidence from the Bench as to the freedom of those confessions. Now, my Lords, the only further interlocutory observation of the Court on which my learned friend founded, and by means of which he hoped to induce the Court to decide positively that the confessions were good and valid confessions was this—it has not been proved that they were otherwise. My Lords, as to that I may or may not have some words to say by and bye. Take it so for the moment. In this extraordinary enquiry, for certain reasons—on the appeal before Mr. Hobart for certain other reasons,—and at the original trial before Mr. Pritchard himself, for reasons of an entirely different kind from either of the two other categories—it had not been proved by the prisoners that their confessions were extorted. Still, I say, the contrary has not been proved, nor have your Lordships yet intimated an opinion binding you to believe that. Now, supposing they had offered any evidence—supposing there is evidence before your Lordships on the point, there is the conclusion according to the authorities to which the Court ought to come, that "if under the circumstances there be reasonable ground for presuming that the disclosure was made under the influence of any promise or threat of a temporal nature," that is, under any undue influence "the evidence ought not to be received." So that even after evidence has been taken to prove the fact of freedom from constraint—the spontaneity of the confession—still if there remain even then any reasonable ground for presuming that the prisoners were acted upon, the confessions cannot be received. And the meaning of that is illustrated so strongly in the case before Mr. Justice Taunton—the meaning, I mean, of the words "any reasonable presumption that the prisoners were acted upon"—that I cannot help quoting his Lordship's words. The prisoner being in custody on a charge of arson, he was told that he ought to tell whatever was the truth, but he must be very careful as he was sure to be committed, on which he made a statement. Taunton, J., doubted whether the words used might not be construed as a threat, and having consulted Littledale, J., said—"We think as the words were so ambiguous that they might be considered by the prisoner as a threat, the evidence ought not to be given." That is the meaning of the words "reasonable presumption" that the prisoners were acted upon: that is, not the presumption that a reasonable man would make if in the prisoner's place, but the presumption that a reasonable man would make as to the possible motives of a person in the situation of the prisoners—these are very different. Now, can it be said here that there was nothing in the history of these melancholy two weeks which preceded the giving of the confessions—that there was nothing in the surrounding circumstances—that there was not even that ambiguity either of word or of fact such as would, I don't say justify, but excuse these three Hindoos in the Khandeish district for believing that if they did not make these confessions it would be the worse for them. My Lords, take, for instance, favour. What is Mr. Pritchard's own evidence upon that? Why he relies, strange to say, upon these words of praise which he says both the prisoners, certainly one of them, made use of. When asked why they would not have vakeels, they replied, "You are our vakeel." Have you any doubt that up to that moment they were looking to him with trust and confidence? The words were easily said, and if they were really used and if they were sincerely used, and if they created the opinion or hope in their minds, however faint, that if they declined to call, as their friends wished them to do, for vakeels, they had believed Mr. Pritchard would be their guide and friend—that is too fine—I content myself with the facts which your Lordships, I opine, consider to have been found. See now what they are. A journey of four hundred miles in quest of confession, travelling from place to place! It is nonsense to say Mr. Pritchard was in camp. He should have waited for the most convenient season, or sent to some Justice of the Peace who was less occupied. He had no right to drag these men about the country in quest of injustice, or even of justice, for about forty or sixty miles—the distances are uncertain—are said to have been performed by them—unnecessarily for they had carts of their own and even bullocks. That statement is confirmed not only by their own servants, but by the till then hostile witness Khandoo Sing that they were handcuffed, and also even in the presence of Mr. Pritchard. He says they were before him on three occasions; he cannot say if they were handcuffed or no on the first occasion, but then he says he is certain they were on the next two occasions. With the exception of this one occasion he admits that whenever he did see them for nine or ten days in his camp they were handcuffed.

Mr. McCulloch—Can my learned friend support his statement that the prisoners were continually handcuffed, further than by the statement of Govind Narain, who says the handcuffs were taken off at Tonsra? That was the termination of the handcuffing, some few days after they had been arrested.

Mr. Anstey—I will read the whole of the deposition if my learned friend cannot avoid interruptions. I hope they won't occur very often.

Mr. McCulloch—They will occur every time my learned friend makes a misstatement. I shall ask my learned friend to read the passage of any deposition supporting his statement.

Mr. Anstey—I shall take my own course.

Mr. McCulloch—I shall ask the Court if he is to read all the deposition.

Mr. Anstey—The Court will not do that which will compel me to throw up my brief and say the defence is not free. My learned friend ought to know that by this time. I now retract my appeal to my learned friend's generosity and let him go through the whole case—and please himself about that. Mr. Anstey here read the deposition and there added—My learned friend has no right to comment on this. I shall read as much or as little as I choose, and I say this without fear of blame. This justifies me in making the comments I was making when I was most improperly interrupted, and I hope I shall not be interrupted in such a way again.

Mr. McCulloch—I hope your Lordships will not allow these attacks on me. I believe I am acting most properly in correcting what I believed to be a misstatement—that the prisoners were handcuffed night ands day. What the prisoners' own evidence I believe shows is that it was only for a few days, and it is my duty when a misstatement is made to ask counsel to verify that statement.

The Chief Justice—We do not think exception can be taken to your calling the attention of the learned counsel and of the Court to the passage in the evidence as to the handcuffing which you have mentioned.

Mr. Anstey then read some more of the evidence of the prisoners, and then paused to maintain that he had not misrepresented the evidence. He had not misrepresented now and did not intend ever to do so, but his statement was evident on the face of the deposition.

Mr. McCulloch—You said you did not recollect the passage.

Mr. Anstey—I recollected the passage, but said I could not point it out. I cannot at a particular moment find out the particular lines, and I do not rely on one passage, but on the whole deposition. He says he was handcuffed "day by day," and then he says he had been handcuffed "all that time." But, my Lords, I must ask to be protected against interruptions. Mr. Pritchard's remarks may not be audible to your Lordships, but they are audible to me, and they have been going on with the most distressing continuity ever since that gentleman came into Court, even though my learned friend has to tell him "never mind."

Mr. McCulloch—My Lords, I don't recollect all the evidence, and Mr. Pritchard must instruct me; and when I say "never mind," it is when Mr. Pritchard tells me something that I do not consider it necessary at the time to call attention to.

The Chief Justice—Any observation that Mr. Pritchard thinks it desirable to address to you, he of course may, but it is desirable that he should do so in a low tone of voice.

Mr. Anstey—I cannot answer the observations, but I cannot help hearing them.

Mr. McCulloch—It is not intended my learned friend should hear them. I am not intended to hear my learned friend and Mr. Shantaram talking.

mission to ask the prosecutor this question as irrelevant, "What made you suppose that they were going to retract their confessions"—to do all this and then say, "I am ignorant; I am an honourable man; so are we all, all honourable men," is quite monstrous, my Lords. Where an officer neglects a duty incumbent upon him he is indictable for his offence, and an officer of Common Law, or appointed by Act of Parliament, and any public officer, is indictable for misbehaviour in his office. That, my Lords, is the law of England, and it has not been repealed in this country so far as I know.

[The remainder of our report is held over.]

PASSENGERS LEAVING CALCUTTA.

THE following passengers left Calcutta per *s. s* Baroda, on the 28th March.

For Madras—Mr G Fitzgerald and native man servant; Mr Ross Mangles, Mrs Mangles, child; and infant, European and native servant; Lieut-Col. Pritchard, and ayah.

For Suez—Dr and Mrs Partridge, child, two infants, and ayah; Mr G D Chrissantho; Mr W Fuchs; Mr and Mrs Fidd.

For Brindisi—Mr and Mrs Perry, child, and ayah, Mr and Mrs Collis; Mr H I Frew; Mr Burtugh; Mr and Mrs Pearce and child.

For Southampton—Mrs James Smith, child, infant, and European female servant; Mrs H T Forbes, child, infant, and ayah; Col. and Mrs Hill; Mrs Pyle and two infants; Mr J Orb Saunders; Col. and Mrs Croumelin, infant, and ayah; Mr J M G Cheke; Mr C K Dove; Col. and Mrs Owen; Mrs R C Oldfield; Mr C H Bailey; Mrs Money, child, and European servant; Mr and Mrs Clifford J Brookes, two infants, and ayah; Major and Mrs Fagan, child, infant, and ayah; Mr and Mrs Antrum, child, infant, and ayah; Mr James Cuningham; Mrs Charles Wilson and two children; Mrs Stewart, child and two infants; M J Rose; Captain Lockwood; Mrs Latimer and two children; Captain Rodgers; Hon'ble S Irving; Col. J P Clarkson; Mrs M Raymond, three children and two infants; Revd J Lapsley; Revd J H Beaumont and child; Mr and Mrs Donahoy; Mr A R Rochfort Smith; Mrs Thomson, two children and infant; Baboo N L Dey; Baboo P M Mitter; Dr and Mrs K B Stuart, three children, infant, and ayah; three Misses Stuart; Miss Thomson; Captain and Mrs C A Munro, three infants, and European servant.

A GARDEN FETE IN HYDERABAD.

SECUNDERABAD, March 1871.

EARLY last week embossed cards were flying about the station purporting that the Nawab Mooktar-Ool-Mookk, Sir Salar Jung, would be happy to see So and So, and So and So's wife and appertainings at dinner on the 17th instant. Whether in fixing Saint Patrick's day a compliment to the sons of Hibernia was conveyed, His Excellency possibly knowing that they hold themselves bound to "lashings of dhrink" in honour of Ould Oireland on that day—or whether 'twas but a matter of accident, Sir Salar Jung can alone tell us, but on Saint Patrick's day it was, and the hearts of "me bhoys" were rejoiced accordingly. Shamrocks,—the trefoil actually and *bona fide* grows in some gardens,—were in the ascendant, and roses and thistles, for us poor sons of Albion and Scotia, were drugs in the flower market. As the invitations noted that the guests were to assemble in the gardens at six o'clock, it behoved every one to start betimes, and while the sun was yet hot enough for sun-stroke, many of us drove from our bungalows in Secunderabad, Begumpett, Bowenpilly, and elsewhere towards Hyderabad; we, of the sterner sex got up in mess dress, our belongings of the gentler sex, in demi-toilette, panniers, bouffants, or whatever else constitutes the configuration of the Grecian bend in the modern female form divine, not being forgotten. Pity 'twould be if the nobles of the city were not made acquainted with the "line of beauty" according to the taste and fashion of the day! Along that portion of Chudderghat, which runs into Hyderabad, the Nizam's police were stationed, and inside the gates a strong body of infantry and cavalry were posted as a guard of honour for the Resident. Neither he, in his State carriage, nor lesser swells in bullock coaches or horse gharries, had far to drive on once entering the city, for, as is known to your readers from a recent description, Sir Salar Jung's palace is just within as it were the walls of Hyderabad. But, on this evening, no guest saw the interior of the mansion, the entertainment being essentially an al fresco one. On the steps of a terrace leading to the gardens our host waited his earliest comers, and whether a downy lipped subaltern, or a grey and hirsute field officer his salutation was as hearty, his hand-grasp as cordial. The only exception was to the Resident, whose welcome merged into the affectionate, two incomplete embraces, now right, now left, according to the forms and etiquette of the Court, being superadded to the usual friendly hand-shaking. Later guests Sir Salar Jung received in a kind of temporary saloon within the grounds, but with little or no state, and with the same kind and courteous greeting. And then about these grounds we wandered, along walks and terraces bordered with flowers, past trees and shrubs on which hundreds of brilliant lamps and colored lanthorns were hung, and round and round by the margin of large sheets of water on which were floating scores and scores and scores of lights set in geometrical array. The manners and customs of Europe being well known to Sir Salar Jung, I am not prepared to say but that about these extensive grounds there were not in addition cozy corners where spoony and spoon-eyed might have enjoyed a long and undisturbed flirtation to their hearts content, but I am certainly ready to assert that maid and man of the same mind, they might have dodged fidgetty Mama and irascible Paterfamilias up that walk, down that shrubbery, behind those cocoanut trees, through that shameanah, and never, no never have been found that live-long night until the coach and byles came up for departure, and Miss, exclaiming, "Oh Ma! we've been looking for you so awfully anxiously," was thrust into that horned-cattled conveyance, and scolded all the way from Hyderabad to Bolarum. The whole of the sward or gravel, or whatever it was of the garden, was carpetted with white cloth, so high-heeled bottines remained unsoiled, and sweeping trains unbegrimed. For one hour or more did we gaze upon this really charming fairy-like scene, then the Roast Beef of Old England sounded from the band, and we paired off for dinner, which was laid in the shameanah aforesaid, a pandal tastily erected, and covered with cloth and tinsel. Flowers, fruit, plate, glass, a feast of many courses well cooked, served a la Russe, the garrison band of His Highness the Nizam playing Semiramide and La Grande Duchesse, who could imagine himself at the table of a native prince, and in one of the few remaining strongholds of oriental wealth and power? Who indeed, particularly when from behind our chairs, we hear the drone of the bagpipes, and see, bags under arms, pipes and streamers over their shoulders, some eight or ten pipers as black as my shoe squealing out a Highland pibroch. For myself, I hate a bag-pipe, and I cannot help exclaiming to my neighbour, "Even in the Nizam's capital, oh! mine enemies, have ye found me?"

And pray how apparelled was each piper man!
Oh in tartan of course of some swell Scottish clan.
Feathered bonnet and plaid;—but still every guest sees
That trews and not kilts, are covering their knees;
For Sir Salar has taste—never does things by halves,
And knows what drumsticks are a native man's calves.

Next to Sir Salar Jung at dinner on the one side sits the Resident, on the other the officer commanding the division, but we, the "others" of the party, place ourselves wherever seats or inclination serve, and I thank the fates that it is so, for between my meats and drinks I get the opportunity of seeing *one*—a gentleman in a turban enjoy his dinner like an Alderman, fish, flesh, fowl, pillau, ice, pudding, everything, being put into his much-enduring stomach without regard to quantity or precedence;—*two*—an embryo noble for aught I know, eat grapes off a hot water plate;—and *three*, a too confiding gourmet mistake fruits made of adamant for real juicy fleshy fibre, and finding his error in mastication, drop them with a rattle into his fluger glass. But the dinner was excellent, and did much credit to Sir Salar's Jung's chef-de-cuisine. The feast over, and it was a long process, we adjourned once more to the gardens, where seated on sofas in front of a terrace, fireworks were let off for our amusement, and most cunningly devised were most of the set pieces, and brilliant the moving ones. Then the nautch girls came to the front, and insipid enough they were. The poetry of their speech—for they recited a love story—I could not understand, and the poetry of their motions I could see nothing attractive or graceful in. After this nautch, which seemed to be of a thirst-exciting nature at all events, for many B and S's did the male lookers-on consume, the party breaks up. Sir Salar Jung standing at the foot of the steps of a terrace, bids good night to each as he or she leaves, and puts into their palm the usual complimentary wee flasks of attar. Then whips crack and wheels rattle,—byles are urged to speed by the *cluck cluck* of their drivers' mouths, and by the tail wrenching of their drivers' hands. A huge omnibus filled with red coats passes away full tilt and endangers the toes of His Highness the Nizam's liege subjects and the legs of the Nawab's retainers. Through the narrow street, and narrower gateway we steer, then down the road to our homes, and by midnight or so all Secunderabad is in dream-land.—*Madras Times.*

A HONEYMOON BY PROXY.—There was a brilliant wedding in Sullivan County, New York, the other day, and all parties accompanied the happy couple to the depot, where the new husband tenderly bade his wife farewell for the time, and she started off on a wedding tour with her uncle. The gentleman's business would not permit his absence at this season of the year without incurring possible losses and losing important business opportunities.—*New York Times.*

SNORE CONSUMING TUBE.—An American journal asserts that a married lady, greatly distressed by the loud snoring of her husband, has invented a machine to cure him. The machine consists of a tube bell-shaped at the one end, and so arranged that when one end is placed to the sleeper's mouth and nose, the other lies directly over his ear. When he snores he has to "consume his own noise," as the metropolitan locomotives consume their own steam. This has the effect of immediately awakening him. The idea should be extended, and the invention applied to more than one persistent orator. For instance, in the very busy Session of Parliament just inaugurated, what a treat it would be, and how greatly public business would be forwarded if —but we will mention no names—could be persuaded to "consume their own noise."—*Echo.*

COCKBURN'S UNITED SERVICE AGENCY SOCIETY.

TO ALL OFFICERS WHO ARE, OR HAVE BEEN, IN THE SERVICE OF GOVERNMENT.

GENTLEMEN,—Notwithstanding the ill-success of my first appeal to you through the papers, to come forward at once and let me know whether you would promise your support to the above society or not, I am now about to make another appeal to you, through the same channel. For though my first appeal has not elicited much above a dozen answers from the whole of the services in this Presidency, yet by personal and letter canvassing, and that of a few friends to whom I am much obliged, I have since got nearly another hundred members to join. So I am determined to carry carry out my scheme, despite all active opposition and, what is much worse, the tacit lukewarmness and apathetic holding back of my expected supporters. But as I should of course expect some return on my capital if I have to advance more than the thousand pounds I am now prepared to spend on the chance of getting this society up, and as that would interfere with one of the first fundamental principles of the society (viz., that of having to give no return on its small capital,—so that it may have no object but the benefit of its constituents, instead of, as in most mercantile associations, the chief object being the benefit of the proprietors or shareholders), I am therefore most anxious to get a sufficient number of members to prevent my having to advance more than the thousand pounds before alluded to, and so I make this second appeal to you to come forward at once and promise me your support, or let me know that you will have nothing to do with it—which is the next greatest favour you can do me; and as I have *heard* of some exceptions being taken to my scheme, though but few have been kind enough to point out anything wrong in it, or to make any suggestions concerning it, either verbally or by letter *to me*, I will now make public and reply to those questions and exceptions as far as I am able in a letter of this kind.

One of the first questions that has been asked is, what are the advantages that the services will gain by this society alluded to in the latter part of my last appeal?

I would reply—

1st. The saving of the greater part of the present heavy agency charges, and getting all such work done at nearly actual cost price.

2nd. The obtaining of trades' discounts on goods purchased through the society.

3rd. The power and right of redress for illfulfilment of orders, and of inspecting books to see they have not been overcharged.

4th. The probable large saving in remitting and drawing money through the society.

5th. The blessing of a safe savings bank, that will allow the largest safe interest on small floating deposits, and will advance money on good security, to be repayable on demand, at the lowest paying rate of interest—thus making members of the services mutually accommodate one another, which in what

ly what I thought about beforehand, that you may judge for yourselves of the condition of my mind when I consulted the prophetess, and may so be enabled to pronounce upon my credibility as a witness. Let me add that there was nothing very terrifying about the approaches to the abode of mystery, or in the beings who greet trembling mortals at the doors.

The first floor of a London lodging-house, furnished as such first floors usually are, the tables, chairs, and ornaments all saying, "*We* were bought second-hand, and have seen much better days," but obviously above deception, and too solid, respectable, and stupidly British to be capable of hidden effects or legerdemain: such is the apartment in which I am kept waiting for more than half an hour. A servant of all work, amiable and smiling, but dishevelled and grimy, acts as usher to this antechamber of the world of spirits, and "goes to fetch" the prophetess, who is from home, though her hours of consultation are from one to five, and it is now 2-30 P. M. During part of the time I wait, a German gentleman sits with me. Six months ago he was a prosperous man of business in Paris; and as he mourns over the war, the loss of life, and the destruction of property, I ask whether he knows the prophetess well—if, in fact, he has ever consulted her before. He is not there to consult but to translate, and he never saw the Wise Lady till the other day. He tells me this two or three times, I don't in the least know why, and replies to all my questions as to what I shall see, how much I shall be told, and on what principle the prophetess bases her advice, by avowing that he knows nothing about it, and that he has never been present at a consultation before. No collusion, you remark, all above-board and satisfactory. My nervous qualms as to the sum of money I should part with were considered by the matter-of-fact form the preliminary arrangements took, and I quietly transferred one of the wrapped-up guineas to an inner pocket. After my German acquaintance had repeatedly soothed my impatience by going to the window "to look for madame's carriage," and by assuring me she must come in soon, a bright and animated little lady entered the room, bade me welcome with much courtesy, and a few minutes afterwards took me into an adjoining sitting-room and closed the door. I felt a little nervous now. The irreverent Scotch had who would not pray "to be born again," because he "might be born a lassie," occurred to me as I trembled on the brink of revelations which would perhaps affect the whole of my future life. I remembered the privileged idiot of my native town, the "Silly Billy" whom everybody was kind to, and who had become demented through seeing a ghost. How should I be when I left the chamber? What mighty change might not come over me? Would it not be better to apologize while there was yet time, and to run away unenlightened, but unaltered and unharmed? I kept tightly hold of the guinea I meant to part with, and determined to persevere. The bright and pleasant face of my enchantress had something to do with my resolution. A plump and fascinating little dame, brimming over with energy and *esprit*, she completely subjugated my mental faculties, and when she asked with infinite delicacy whether it would be more agreeable to me to put my questions to her alone, and out of earshot of the interpreter, nothing but a prudential regard for consequences prevented my throwing myself at her feet, and making a declaration—for the prophetess was fair to look upon. She was dressed in black velvet; her luxuriant fair hair fell in a mass of rich curls upon her pretty neck; and her sparkling blue eyes, her merry smile, and rapid graceful gestures, made her as little like one's conventional notion of a witch as light is to darkness. She took my hand. Her own hand is small, soft, plump, and wellshapen; and it was agreeable to be touched by it. When she squeezed my rugged fist, and looked straight into my eyes, I thought of the crowned heads of Europe, and how, if this was the way in which they are "advised," I could have been every inch a king had I been born in that station of life. The interpreter enters at this stage of my meditations, and madame pinches my thumb and fingers, and pores over the lines of life on my palm. I have known trouble. I am worried now. Things have not always been as they are. My character is a puzzle. At first, madame would have said I possessed energy, but a further exercise of her occult art shows her I have none. (N.B.—When I was in India, the *Englishman* called attention in a leading article to the public proof I had given of the quality the sorceress now denied me.) She maintains, however, that I am determined, but not happy; that I have a far greater genius than I have developed yet; and that the world has never yet given me my deserts. I need hardly say that when the prophetess described me and my life in this flattering way, I felt her to be inspired. How did she find it all out? How did she know of secret yearnings for fame and greatness? How on earth did she read in the creases on my hand of that lack of appreciation I have always suffered from, of my solemn convictions that I am yet destined to set the Thames on fire, and that I have a soul above buttons, despite my circumstances and surroundings? Her accuracy and insight made me believe in her at once; and when I learnt that in three months I am to have good fortune, in seven months more good fortune, and in eighteen months the greatest good fortune of all, it was not necessary for the fair arbiter of my destinies to assure me prettily that she never flattered, for my bosom swelled with coming triumph, and an inward monitor assured me all was true. But, like Oliver Twist, I wanted more. My appetite for prospective splendours grew by what it fed on. In the prophetess's pretty hands I was as wax. Her refinement, and the painstaking way in which she ran her graceful digits over my coarse hand, made me compare the situation ruefully to that of Bottom the Weaver while receiving the ministrations of Titania! I very, very nearly ejaculated, "Hang the expense!" and had difficulty in resisting the temptations to part with the other guinea. What I really did do was to implore more minute particulars of the prosperity in store for me. I wanted to see a picture of myself in clover. Was it fame or money, love or distinction, which was brewing for me? Besides, I remembered that playing with my hands, though agreeable and even thrilling in itself, was not, strictly speaking, clairvoyance, and I came for that. It could not be to-day. Madame regretted it exceedingly; but if I would make another appointment, "the doctor" would meet me, and we would have a sitting consultation. Another appointment! I would have made a dozen—always supposing I could afford it. So, standing in a chiaroscuro kind of way what the fee would be for the clairvoyante sitting and learning that one guinea more would do it, I took my leave, thinking better of myself, and more contemptuously of my daily associates and pursuits than I had done for years.

I am late for the second appointment, the doctor has gone, and madame and an elderly gentleman who appeared for wearing a black skull-cap and bandage for his head like a glazed pudding-cloth, "because of the wounds he had received when campaigning out in India," are conversing when I arrive. The elderly gentleman is kind enough to translate, and I appreciate this the more, because he is like the German I saw at my first visit, an entire stranger to the prophetess. I had never seen her until this morning. I know this, because he told me so. I am decidedly fortunate in meeting with these strangers, and though a little annoyed at not having my second peep into futurity at once, I depart, to return at the day and hour we fix again. "The doctor" I find to be a young German with long hair and spectacles, and whom I shrewdly suspect to be madame's husband. I hate young Germans with long hair and spectacles. I smother my feelings and dissemble, and after salutations have passed, the two retire to an upper chamber, to which, after a brief interval, the elderly gentleman, who is in attendance again to interpret, and myself proceed. The room is darkened, and madame is reclining on a sofa in a deep trance. The German doctor leads me to her, puts her hand in mine, and bids me ask questions concerning either the future or the past. I should mention that in the conversation which took place during my intermediate and abortive call, the prophetess was most properly severe upon charlatans and impostors, and upon the fools who consult them, expecting the impossible. She herself, she told me, is inspired, but her inspiration is limited by the laws of Nature, the secret of which she alone possesses, and of which she is the exponent and high priestess. Therefore she stipulates that the questions put to her shall be fair questions, and that she is not to be asked things which it is beyond even inspired humanity to answer, and so forth. Bearing this in mind, I demanded whether she could tell me of an incident in my past life which was of some importance to me, and which I was thinking of at that moment. The incident was a rather severe accident which happened to me in youth, and when I recovered, I was started from the sofa, and with closed eyes, outstretched arms, and a face torn with emotion, exclaimed, "An accident!" I confess to being startled. When three people were described, one of whom was killed, the charm fled, for no one was killed in the accident I referred to, and I only was concerned in it. Again I was told that the past had been chequered (whose past has not been?), that troubles had been endured, and that I had something on my mind now. This being more or less true about everybody, was too vague to satisfy my yearning for the pretty prophetess to speak specifically about myself. So I begged that the veil might be lifted from the future. I heard enough then. Madame was in, what racing people call, "capital form" and prophesied at great length, squeezing my hand all the time, and "rising from her sofa still with her eyes closed, but with tremendous and staggering animation. There were two points in my life which had troubled me for long, but which were about to be cleared up. My ambition and my love would both be gratified. I should become very rich, but—and here madame was much troubled—the death of a relation would occur soon, and there, there! far away to the West, not in England—no, no!—but in a remote country—*Retribution* will fall upon me years hence for my faults, and I shall die a violent death. This will not happen for a very long time however, and I shall succeed in life without being happy for many long years first. I felt as if I were something between Goether's Faust and that Wagner the Wehr Wolf, whose thrilling history Mr. G. W. M. Reynolds used to relate in penny numbers. I did not want to hear any more. So far as not being happy went, I would take my chance of that to succeed. I wondered whether the crowned heads of Europe met with this kind of reception, and while admitting to myself that, so as the death of any one else went, I could spare most of my relations, I could not at all see why retribution was to be reflected out to *me*. What have *I* done worse than my neighbours? My sentimental admiration vanished before the inspired lady's terrifying elocution and predictions, and I came away disliking her. She had given me fortune-telling with a vengeance, and as I noted the long string of carriages at the cave of mystery's door, and saw elegantly dressed ladies disappear within, it was easy to see how well it paid. To such of my friends as remark that what I tell them seems very like the vaticinations of a gypsy at a country fair, I reply that it is necessary to have faith, and that the prophetess is, in some moods, charming. I wait with confidence for the prosperity promised me, and now ask for information respecting the lady I have described. She informed me she had practised her art with signal success in both Calcutta and Bombay, and that she was connected in some mysterious way with very great people indeed. Is the former statement true? Can any of my readers call to mind a pretty sorceress, with the manners of good society, and pretensions to high birth, practising a polite Mumbo Jumbo in Calcutta? This is certain. The lady in question and her predictions form one of the foremost topics upon which fashionable chit-chat is exercising itself at this moment, with an effect upon fashionable pockets which may be fairly estimated at thousands a year.—*Englishman.*

THE INDIAN BUDGET DEBATE IN PARLIAMENT.

HOUSE OF COMMONS, FEB. 24.

MR. CAVE said the hon. gentleman had made, as on former occasions, a very clear, able, and comprehensive statement on a very difficult and intricate subject. He regretted very much that his right hon. friend the former Secretary of State for India (Sir S. Northcote), owing to his absence, as the House knew, on an important mission, could not give the committee the result of his great experience, for he felt how far less worthy of attention would be the few remarks he should endeavour to make than those which would have fallen from him. The committee discussed an Indian Budget under great disadvantages, because, while the statement of the Minister embraced three years, hon. members only had the opportunity of considering one of these with the requisite information before them. Taking the last three years of which they had a precise account, it seemed to him that the revenues of India were, on an average, nearly stationary, while the expenditure was steadily advancing. The year 1869-70, the subject of the resolution now before them, showed rather a better account than the two years immediately preceding; but it contained the seeds of increased annual expenditure in charges for guaranteed railways and in interest on loans for reproductive works constructed by the Government, and at the same time relied too much on the apparently diminishing and questionable opium revenue, while the receipts from Excise, Customs, and stamps, as well as those from land, appeared to rise but little in proportion. No one, he imagined, would consider this a satisfactory condition—ordinarily a serious deficit, nearly two millions a year for three years; sometimes a small surplus, so small that a very trifling mishap or miscalculation would suffice to throw the balance on the wrong side. Surely this was not a result on which the Minister could congratulate himself, or which could be satisfactory to the people of this country, who, in addition to the general interest they must feel in so magnificent a dependency, were becoming more and more personally interested in the prosperity of India on account of the capital which flowed from them for the construction of her public works. Was there any hope of inaugurating a more prosperous era? He need hardly say that this could only be done in two ways—either by reducing the expenditure or by increasing the revenue. Could the expenditure be reduced? It was generally allowed that this could not easily be effected. True, it might be that here and there charges might be cut down for what might appear to economical reformers to be unnecessary pomp and ceremony. But all people did not see with our eyes, and we were told on excellent authority that it would be unwise and impolitic to bring down our establishments in India to Spartan simplicity. The army was enormously expensive; but an army so situated must be costly. It might be that some reduction was possible in the Madras presidency. But, as the navy was scarcely powerful enough, no material diminution could be looked for in the charge for defence. The other items were by no means excessive, and that for the collection of the revenue—about 10 per cent.—was moderate. Perhaps he might except the charges for stores supplied by this country, according to requisitions. Some experience as a West India proprietor convinced him that the object of those who made out such lists was to ask for at least enough; and though his friend might say, and say truly, that these items were carefully examined and some even disallowed, he (Mr. Cave) had gone through that ceremony in West India accounts, and generally found that those articles which he struck out were discovered afterwards to be absolutely necessary, and were purchased at a much higher price on the spot. He did not know how the guarantee fund to be paid in 1874 was invested. [An Hon. Member—"In Consols."] But it had been proposed to lend it to Indian railway companies, and so to obtain a higher interest. There was one way, indeed, in which a diminution might be made in the present charge. The small surplus of the year 1869-70 was obtained by carrying to capital account the expenses of extraordinary public works—that was, of reproductive works—of irrigation, railways, &c. To this no one could object—but there was no reason on principle why such charges as that for barracks should not be spread over a series of years. These were permanent works, designed to last for many years. They were works like stations, which would be placed to capital by auditors of a railway without hesitation, or like the fortifications which we had been paying for by loans. He said, then, that there was no reason, on principle, why this course should not be taken; but they were told that the credit of India would suffer if we borrowed so freely. This was a valid argument. As the credit of England did not assist that of her dependencies, except in a few rare instances, he thought that those instances might be extended with care and judgment, and that one of the most legitimate and safest ways of assisting rising colonies was to enable them to borrow money for reproductive purposes at a cheaper rate by endorsing their bills. Till this was done, he could not advocate straining the credit of India by borrowing for non-reproductive works, especially as we were told that these barracks, constructed at so great a cost, were eminently unfit for their purposes. Repetitions, probably, of the costly mistakes in the West Indies, where the barracks used generally to be built in the most unhealthy situations, one of which, now abandoned, he was told was constructed of bricks from England, carried up mountain-paths on mules' backs, and costing 1s. 6d. each before they arrived at their destination. If, then, there could be no material reduction of expenditure, what prospect was there of raising a larger revenue? The first the Customs—export and import duties, both of which were, or ought to be, regulated by circumstances over which the finance had no control. Export duties were usually the most impolitic of taxes, as, unless the country had a monopoly of the article, the price was not increased by the duty, which, therefore, fell upon the producer. In India this was essentially the case, as the largest amount of exports only was levied on grain, especially on rice, and it was evident that this commodity must go into the markets of the world unduly weighted. He should rejoice to see the abolition of the export duties, or their reduction to a mere registration fee. No increase on that head could be expected or desired. Could the import duties be increased? He was not one of those who had any great objection on principle to tax the necessaries of life. It could not be avoided in many instances. If a man used necessaries only, and could not be taxed directly, you were unable to touch him in any other way. He (Mr. Cave) should have to enlarge a little on this presently. Nor was he much influenced by what was called the Manchester School, who thought that the end and aim of finance was to get Manchester goods into every country of the world duty free. His idea was that an import tax was a good tax, so long as it did not materially impede imports. But there were two incidents to this tax in India which must not be lost sight of. The people paid the largest share of these duties, though by no means heavily assessed. In the first place, these imported goods competed with home manufacturers, and without a countervailing excise duty the competition was unequal. Secondly, the duty, supposing it paid by consumers, was a tax which fell upon the poor, as the upper classes were habitually the higher priced home-made fabrics. It was possible that a slight addition to the Customs duties might not materially affect imports, but he did not expect that a very large increase could be obtained; and though the revenue derived from these, together with other taxes, had been more elastic since the Mutiny, the increase had not been great for a population of 150 millions. There were indeed articles, such as tobacco and sugar, the latter of which, if not the former, India had begun to import, as well as to grow at home, a moderate Customs and Excise duty on which might bring in a fair return, and would press very lightly on the consumer. So much for Customs duties properly so called. He now came to that very peculiar and unpalatable, and very much abused source of revenue, the opium duty. He need not recapitulate the many arguments they had heard, and would hear again, on the subject; but if it were in Bengal, as in other parts of India, a mere tax, a transit or export duty, it might be susceptible of the same excuse that the poor fools who gnash their teeth at the Treasury, he thought, made for the spirit duty in the United Kingdom—namely, that we could not be said to foster it when we put upon it as heavy a duty as it would bear without encouraging smuggling. He did not know how the right hon. gentleman would have felt, when Chancellor of the Exchequer, if his well-meant efforts to discourage the consumption of spirits had been entirely successful. But unfortunately, in Bengal, opium was a Government monopoly. Government not only taxed it, but they grew, manufactured, and sold it. Tobacco was a Government monopoly in many countries. The Chancellor of the Exchequer had proposed to make life assurance a Government monopoly here; but he did not know whether the member for Carlisle would say if it were proposed to raise some millions in the United Kingdom by a Government distillery. This opium revenue had an ugly look in more ways than one, for we could not tax it, but what we had we had fostered its growth not only in China, where at present it had found no suitable soil, but in Persia, where he understood it was nearly as good as in India; so that we might possibly lose this source of revenue, without having the credit of giving it up for conscience' sake. Then came salt, which was taxed at the rates varying from 500 to 2,500 per cent. on prime cost in different parts of India. That had been regarded by many as not dependent on price, subject to few fluctuations—in fact, a kind of poll-tax, rising with increase of population. Unfortunately, famine had destroyed vast numbers who paid this tax, but, more than this, a casual scarcity in the Government salt stores in Bengal had proved that a large portion of the inhabitants of India, when an article arrived at a certain price, did without it, and in that way entirely upset the calculations of the Finance Minister. He had said nothing about the income-tax, in respect of which opinion so widely differed. It was at present very high. With the exception of great merchants, such as the Parsees, whose wealth was well-known, though not more than their liberality, the money incomes of natives were not generally very large. They had the apparent wealth of servants, horses, and magnificent attire; but we were told that the jewels on Oriental dresses and arms were not very valuable, being of the kind called "Lasque" diamonds, and that a very superb show might be made at a comparatively small cost. To say that the income-tax was unpopular in India was no very strong argument. It was unpopular everywhere. But we must not forget that of all people the Indians were most suspicious of novelty. He believed they would prefer the doubling of an old tax to the imposition of a new one. This brought him to the mode in which he ventured to ask, with great deference, whether the deficiencies in the revenue might not be supplied. There were three conditions of national existence, to each of which, as it seemed to him, a certain plan of taxation was applicable. The first was that like our own, in which the people were settled and stationary, having much fixed property and many artificial wants. In the case of such a population direct taxation might be well applied to property, and indirect taxation to luxuries. Secondly there was the newly-settled country in which the people were sparse and migratory, and though well-to-do and not in the habit of denying themselves, were impatient of taxation and difficult to reach. Indirect taxation fell on the necessaries as well as the luxuries of life, was the only method which paid the cost of collection in such countries; and he had always thought it most unfair that we should first call upon Canada to incur large outlay in self-defence, and then raise an outcry against her for obtaining the ways and means by almost the only method available for her. (Hear, hear.) Thirdly, there was a class of people, like the natives of India, who, owing to their peculiar habits, had few wants and little accumulated property. He spoke now of the masses, who, when prices rose, did without almost the necessaries of life, as had been shown in the case of sugar, when the price in England, which was largely exported, rose to 6d. the pound, though by no means heavily assessed. In the first place, these imported goods competed with home manufacturers, and without a countervailing excise duty the competition was unequal. Secondly, the duty, supposing it paid by consumers, was a tax which fell upon the poor, as the upper classes were habitually the higher priced home-made fabrics. It was possible that a slight addition to the Customs duties might not materially affect imports, but he did not expect that a very large increase could be obtained; and, though the revenue derived from these, together with other taxes, had been more elastic since the Mutiny, the increase had not been great for a population of 150 millions. There were indeed articles, such as tobacco and sugar, the latter of which, if not the former, India had begun to import, as well as to grow at home, a moderate Customs and Excise duty on which might bring in a fair return, and would press very lightly on the consumer. So much for Customs duties properly so called. He now came to that very peculiar and unpalatable, and very much abused source of revenue, the opium duty. He need not recapitulate the many arguments they had heard, and would hear again, on the subject; but if it were in Bengal, as in other parts of India, a mere tax, a transit or export duty, it might be susceptible of the same excuse that the poor fools who gnash their teeth at the Treasury, he thought, made for the spirit duty in the United Kingdom—namely, that we could not be said to foster it when we put upon it as heavy a duty as it would bear without encouraging smuggling. He did not know how the right hon. gentleman would have felt, when Chancellor of the Exchequer, if his well-meant efforts to discourage the consumption of spirits had been entirely successful. But unfortunately, in Bengal, opium was a Government monopoly. Government not only taxed it, but they grew, manufactured, and sold it. Tobacco was a Government monopoly in many countries. The Chancellor of the Exchequer had proposed to make life assurance a Government monopoly here; but he did not know whether the member for Carlisle would say if it were proposed to raise some millions in the United Kingdom by a Government distillery. This opium revenue had an ugly look in more ways than one, for we could not tax it, but what we had we had fostered its growth not only in China, where at present it had found no suitable soil, but in Persia, where he understood it was nearly as good as in India; so that we might possibly lose this source of revenue, without having the credit of giving it up for conscience' sake. Then came salt, which was taxed at the rates varying from 500 to 2,500 per cent. on prime cost in different parts of India. That had been regarded by many as not dependent on price, subject to few fluctuations—in fact, a kind of poll-tax, rising with increase of population. Unfortunately, famine had destroyed vast numbers who paid this tax, but, more than this, a casual scarcity in the Government salt stores in Bengal had proved that a large portion of the inhabitants of India, when an article arrived at a certain price, did without it, and in that way entirely upset the calculations of the Finance Minister. He had said nothing about the income-tax, in respect of which opinion so widely differed. It was at present very high. With the exception of great merchants, such as the Parsees, whose wealth was well-known, though not more than their liberality, the money incomes of natives were not generally very large. They had the apparent wealth of servants, horses, and magnificent attire; but we were told that the jewels on Oriental dresses and arms were not very valuable, being of the kind called "Lasque" diamonds, and that a very superb show might be made at a comparatively small cost. To say that the income-tax was unpopular in India was no very strong argument. It was unpopular everywhere. But we must not forget that of all people the Indians were most suspicious of novelty. He believed they would prefer the doubling of an old tax to the imposition of a new one. This brought him to the mode in which he ventured to ask, with great deference, whether the deficiencies in the revenue might not be supplied. There were three conditions of national existence, to each of which, as it seemed to him, a certain plan of taxation was applicable. The first was that like our own, in which the people were settled and stationary, having much fixed property and many artificial wants. In the case of such a population direct taxation might well be